

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Palatine Village**

Unit Code: **016/430/32** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$106,648,392**

Equalized Assessed Valuation: **\$1,841,693,711**

Population: **68,000**

Employees:

Full Time: **363**

Part Time: **53**

Salaries Paid: **\$27,204,090**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$22,354,608	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$329	\$409	\$353
Revenue Collected During FY 07:	\$56,646,191	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$56,336,294	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$833	\$860	\$843
Per Capita Expenditures:	\$828	\$825	\$810
Revenues over (under) Expenditures:	\$309,897	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	68.90%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$38,816,803	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$571	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$24,347,626	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$35,686,515	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$103,917,740	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,528	\$1,242	\$972
General Obligation Debt over EAV:	4.59%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$42,786,664	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$629	\$1,159	\$985
Revenue Collected During FY 07:	\$14,700,481	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$14,059,278	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$216	\$296	\$246
Per Capita Expenditures:	\$207	\$270	\$220
Operating Income (loss):	\$641,203	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	338.74%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$47,624,642	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$700	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Palestine Village**

Unit Code: **017/025/32**

County: **CRAWFORD**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,141,910

Equalized Assessed Valuation:

\$6,783,213

Population:

1,370

Employees:

Full Time:

4

Part Time:

4

Salaries Paid:

\$212,380

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$352,010	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$257	\$504	\$352
Revenue Collected During FY 07:	\$436,747	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$483,913	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$319	\$705	\$543
Per Capita Expenditures:	\$353	\$667	\$526
Revenues over (under) Expenditures:	-\$47,166	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	63.00%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$304,844	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$223	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$175,172	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$129,673	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$200,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$146	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$512,624	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$374	\$1,251	\$964
Revenue Collected During FY 07:	\$99,150	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$94,648	\$2,265,573	\$984,738
Per Capita Revenue:	\$72	\$425	\$269
Per Capita Expenditures:	\$69	\$382	\$256
Operating Income (loss):	\$4,502	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	546.37%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$517,126	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$377	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Palmer Village		
Unit Code:	011/050/32	County:	CHRISTIAN
Fiscal Year End:	4/30/2007		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$108,523		
Equalized Assessed Valuation:	\$1,485,130		
Population:	248		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$27,393		

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$53,108	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$214	\$626	\$410
Revenue Collected During FY 07:	\$57,787	\$238,534	\$106,702
Expenditures During FY 07:	\$47,507	\$214,348	\$98,263
Per Capita Revenue:	\$233	\$560	\$265
Per Capita Expenditures:	\$192	\$503	\$242
Revenues over (under) Expenditures:	\$10,280	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	133.43%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$63,388	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$256	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$14,447	\$34,107	\$
Total Unrestricted Net Assets:	\$48,941	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$47,530	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$192	\$2,082	\$714
Revenue Collected During FY 07:	\$30,946	\$192,670	\$73,226
Expenditures During FY 07:	\$35,468	\$188,012	\$78,194
Per Capita Revenue:	\$125	\$488	\$184
Per Capita Expenditures:	\$143	\$486	\$201
Operating Income (loss):	-\$4,522	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	121.26%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$43,008	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$173	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Palmyra Village**

Unit Code: **056/090/32**

County: **MACOUPIN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$706,683

Equalized Assessed Valuation:

\$3,299,130

Population:

733

Employees:

Full Time:

Part Time:

36

Salaries Paid:

\$154,832

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$786,547	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,073	\$626	\$410
Revenue Collected During FY 07:	\$359,092	\$238,534	\$106,702
Expenditures During FY 07:	\$310,673	\$214,348	\$98,263
Per Capita Revenue:	\$490	\$560	\$265
Per Capita Expenditures:	\$424	\$503	\$242
Revenues over (under) Expenditures:	\$48,419	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	261.87%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$813,566	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,110	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,294	\$34,107	\$
Total Unrestricted Net Assets:	\$682,272	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$583,400	\$367,655	\$31,000
Per Capita Debt:	\$796	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$177,472	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	-\$242	\$2,082	\$714
Revenue Collected During FY 07:	\$383,213	\$192,670	\$73,226
Expenditures During FY 07:	\$396,010	\$188,012	\$78,194
Per Capita Revenue:	\$523	\$488	\$184
Per Capita Expenditures:	\$540	\$486	\$201
Operating Income (loss):	-\$12,797	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	104.58%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$414,138	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$565	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Palos Heights City**

Unit Code: **016/435/30**

County: **COOK**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$17,396,891

Equalized Assessed Valuation:

\$451,704,916

Population:

12,960

Employees:

Full Time:

64

Part Time:

206

Salaries Paid:

\$4,986,738

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,227,405	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$249	\$504	\$352
Revenue Collected During FY 07:	\$10,508,249	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$9,315,756	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$811	\$705	\$543
Per Capita Expenditures:	\$719	\$667	\$526
Revenues over (under) Expenditures:	\$1,192,493	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	46.47%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,329,417	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$334	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$170,822	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,186,408	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,950,796	\$7,233,139	\$1,769,840
Per Capita Debt:	\$151	\$1,147	\$512
General Obligation Debt over EAV:	0.09%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,830,961	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$527	\$1,251	\$964
Revenue Collected During FY 07:	\$3,405,520	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,361,699	\$2,265,573	\$984,738
Per Capita Revenue:	\$263	\$425	\$269
Per Capita Expenditures:	\$259	\$382	\$256
Operating Income (loss):	\$43,821	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	204.50%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,874,782	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$530	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Palos Hills City**

Unit Code: **016/440/30** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,575,925**

Equalized Assessed Valuation: **\$378,329,841**

Population: **17,665**

Employees:

Full Time: **70**

Part Time: **75**

Salaries Paid: **\$4,800,756**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,068,480	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$117	\$504	\$352
Revenue Collected During FY 07:	\$7,602,529	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$7,073,049	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$430	\$705	\$543
Per Capita Expenditures:	\$400	\$667	\$526
Revenues over (under) Expenditures:	\$529,480	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	39.35%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,783,005	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$158	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$671,198	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$732,759	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,969,761	\$7,233,139	\$1,769,840
Per Capita Debt:	\$338	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,675,659	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$208	\$1,251	\$964
Revenue Collected During FY 07:	\$4,266,018	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,747,219	\$2,265,573	\$984,738
Per Capita Revenue:	\$241	\$425	\$269
Per Capita Expenditures:	\$269	\$382	\$256
Operating Income (loss):	-\$481,201	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	63.39%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,009,413	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$170	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Palos Park Village**

Unit Code: **016/445/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,372,149

Equalized Assessed Valuation:

\$219,665,657

Population:

4,689

Employees:

Full Time:

29

Part Time:

24

Salaries Paid:

\$2,030,269

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$1,653,167	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$353	\$504	\$352
Revenue Collected During FY 07:	\$4,462,709	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,137,718	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$952	\$705	\$543
Per Capita Expenditures:	\$1,096	\$667	\$526
Revenues over (under) Expenditures:	-\$675,009	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	32.08%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,648,333	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$352	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$150,945	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,523,471	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,965,664	\$7,233,139	\$1,769,840
Per Capita Debt:	\$846	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$22,528,663	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$4,805	\$1,251	\$964
Revenue Collected During FY 07:	\$2,141,382	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,826,387	\$2,265,573	\$984,738
Per Capita Revenue:	\$457	\$425	\$269
Per Capita Expenditures:	\$390	\$382	\$256
Operating Income (loss):	\$314,995	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	1250.76%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$22,843,658	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$4,872	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pana City**

Unit Code: **011/055/30**

County: **CHRISTIAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$13,115,850

Equalized Assessed Valuation:

\$29,334,633

Population:

5,614

Employees:

Full Time:

41

Part Time:

8

Salaries Paid:

\$1,817,369

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,058,899	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$189	\$504	\$352
Revenue Collected During FY 07:	\$3,186,974	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,322,973	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$568	\$705	\$543
Per Capita Expenditures:	\$592	\$667	\$526
Revenues over (under) Expenditures:	-\$135,999	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	28.73%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$954,534	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$170	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$599,534	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$628,009	\$7,233,139	\$1,769,840
Per Capita Debt:	\$112	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,977,841	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$530	\$1,251	\$964
Revenue Collected During FY 07:	\$1,389,076	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,586,494	\$2,265,573	\$984,738
Per Capita Revenue:	\$247	\$425	\$269
Per Capita Expenditures:	\$283	\$382	\$256
Operating Income (loss):	-\$197,418	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	173.26%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,748,789	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$490	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Panama Village		
Unit Code:	068/067/32	County:	MONTGOME
Fiscal Year End:	4/30/2007		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$194,740		
Equalized Assessed Valuation:	\$1,224,090		
Population:	340		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$18,562		

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$46,874	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$138	\$626	\$410
Revenue Collected During FY 07:	\$70,209	\$238,534	\$106,702
Expenditures During FY 07:	\$47,220	\$214,348	\$98,263
Per Capita Revenue:	\$206	\$560	\$265
Per Capita Expenditures:	\$139	\$503	\$242
Revenues over (under) Expenditures:	\$22,989	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	147.95%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$69,863	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$205	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$69,863	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$255,860	\$367,655	\$31,000
Per Capita Debt:	\$753	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$625,718	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,840	\$2,082	\$714
Revenue Collected During FY 07:	\$98,086	\$192,670	\$73,226
Expenditures During FY 07:	\$119,930	\$188,012	\$78,194
Per Capita Revenue:	\$288	\$488	\$184
Per Capita Expenditures:	\$353	\$486	\$201
Operating Income (loss):	-\$21,844	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	503.52%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$603,874	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,776	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Panola Village**

Unit Code: **102/055/32**

County: **WOODFORD**

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,763

Equalized Assessed Valuation:

\$511,000

Population:

40

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$20,382	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$510	\$626	\$410
Revenue Collected During FY 07:	\$6,116	\$238,534	\$106,702
Expenditures During FY 07:	\$1,430	\$214,348	\$98,263
Per Capita Revenue:	\$153	\$560	\$265
Per Capita Expenditures:	\$36	\$503	\$242
Revenues over (under) Expenditures:	\$4,686	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	1753.01%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$25,068	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$627	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,435	\$2,848	\$
Total Unreserved Funds:	\$7,813	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Papineau Village**

Unit Code: **038/090/32**

County: **IROQUOIS**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$82,050

Equalized Assessed Valuation:

\$1,055,825

Population:

180

Employees:

Full Time:

9

Part Time:

Salaries Paid:

\$2,900

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$55,587	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$309	\$626	\$410
Revenue Collected During FY 07:	\$47,445	\$238,534	\$106,702
Expenditures During FY 07:	\$36,268	\$214,348	\$98,263
Per Capita Revenue:	\$264	\$560	\$265
Per Capita Expenditures:	\$201	\$503	\$242
Revenues over (under) Expenditures:	\$11,177	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	184.09%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$66,764	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$371	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$55,587	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Paris City

Unit Code: 023/035/30

County: EDGAR

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,668,627

Equalized Assessed Valuation:

\$73,759,786

Population:

9,077

Employees:

Full Time:

81

Part Time:

27

Salaries Paid:

\$3,513,325

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$12,032,402	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,326	\$504	\$352
Revenue Collected During FY 07:	\$5,233,956	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,810,216	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$577	\$705	\$543
Per Capita Expenditures:	\$640	\$667	\$526
Revenues over (under) Expenditures:	-\$576,260	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	202.26%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$11,751,501	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,295	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,400,708	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,634,532	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,787,210	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,188	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$12,381,633	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,364	\$1,251	\$964
Revenue Collected During FY 07:	\$3,486,626	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,869,019	\$2,265,573	\$984,738
Per Capita Revenue:	\$384	\$425	\$269
Per Capita Expenditures:	\$316	\$382	\$256
Operating Income (loss):	\$617,607	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	453.09%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$12,999,240	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,432	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Park City City**

Unit Code: **049/150/30** County: **LAKE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,716,500**

Equalized Assessed Valuation: **\$54,885,474**

Population: **6,600**

Employees:

Full Time: **17**

Part Time: **9**

Salaries Paid: **\$10,004,409**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$811,699	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$123	\$504	\$352
Revenue Collected During FY 07:	\$2,890,039	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,170,792	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$438	\$705	\$543
Per Capita Expenditures:	\$480	\$667	\$526
Revenues over (under) Expenditures:	-\$280,753	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	16.74%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$530,946	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$80	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$424,574	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$7,048	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$900,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$136	\$1,147	\$512
General Obligation Debt over EAV:	1.64%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$260,332	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$39	\$1,251	\$964
Revenue Collected During FY 07:	\$851,364	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$988,338	\$2,265,573	\$984,738
Per Capita Revenue:	\$129	\$425	\$269
Per Capita Expenditures:	\$150	\$382	\$256
Operating Income (loss):	-\$136,974	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	12.48%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$123,358	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$19	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Park Forest Village**

Unit Code: **016/450/32**

County: **COOK**

Fiscal Year End:

6/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$35,313,291

Equalized Assessed Valuation:

\$190,262,287

Population:

23,462

Employees:

Full Time:

165

Part Time:

197

Salaries Paid:

\$11,311,694

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$10,798,671	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$460	\$504	\$352
Revenue Collected During FY 07:	\$23,354,357	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$21,254,591	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$995	\$705	\$543
Per Capita Expenditures:	\$906	\$667	\$526
Revenues over (under) Expenditures:	\$2,099,766	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	60.57%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$12,874,266	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$549	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,439,516	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,226,151	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$30,207,231	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,287	\$1,147	\$512
General Obligation Debt over EAV:	7.66%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$16,288,755	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$694	\$1,251	\$964
Revenue Collected During FY 07:	\$9,275,730	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$7,012,089	\$2,265,573	\$984,738
Per Capita Revenue:	\$395	\$425	\$269
Per Capita Expenditures:	\$299	\$382	\$256
Operating Income (loss):	\$2,263,641	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	260.03%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$18,233,663	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$777	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Park Ridge City**

Unit Code: **016/455/30** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,099,200**

Equalized Assessed Valuation: **\$1,502,128,908**

Population: **37,705**

Employees:

Full Time: **250**

Part Time: **128**

Salaries Paid: **\$18,581,250**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$9,644,506	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$256	\$409	\$353
Revenue Collected During FY 07:	\$36,735,770	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$37,371,165	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$974	\$860	\$843
Per Capita Expenditures:	\$991	\$825	\$810
Revenues over (under) Expenditures:	-\$635,395	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	40.48%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$15,128,062	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$401	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$8,123,915	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$27,752,517	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$51,989,896	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,379	\$1,242	\$972
General Obligation Debt over EAV:	3.23%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$31,225,711	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$828	\$1,159	\$985
Revenue Collected During FY 07:	\$6,630,238	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$5,644,015	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$176	\$296	\$246
Per Capita Expenditures:	\$150	\$270	\$220
Operating Income (loss):	\$986,223	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	539.07%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$30,425,098	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$807	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Parkersburg Village

Unit Code: 080/030/32

County: RICHLAND

Fiscal Year End:

5/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$559,120

Equalized Assessed Valuation:

\$580,112

Population:

230

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$12,588

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$66,731	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$290	\$626	\$410
Revenue Collected During FY 07:	\$49,012	\$238,534	\$106,702
Expenditures During FY 07:	\$55,564	\$214,348	\$98,263
Per Capita Revenue:	\$213	\$560	\$265
Per Capita Expenditures:	\$242	\$503	\$242
Revenues over (under) Expenditures:	-\$6,552	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	108.31%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$60,179	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$262	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$60,179	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$328,723	\$367,655	\$31,000
Per Capita Debt:	\$1,429	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,408,044	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$6,122	\$2,082	\$714
Revenue Collected During FY 07:	\$83,403	\$192,670	\$73,226
Expenditures During FY 07:	\$117,398	\$188,012	\$78,194
Per Capita Revenue:	\$363	\$488	\$184
Per Capita Expenditures:	\$510	\$486	\$201
Operating Income (loss):	-\$33,995	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1170.42%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,374,049	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$5,974	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Patoka Village**

Unit Code: **058/050/32**

County: **MARION**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$671,575

Equalized Assessed Valuation:

\$3,207,635

Population:

616

Employees:

Full Time:

3

Part Time:

3

Salaries Paid:

\$103,888

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$53,877	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$87	\$626	\$410
Revenue Collected During FY 07:	\$212,424	\$238,534	\$106,702
Expenditures During FY 07:	\$183,645	\$214,348	\$98,263
Per Capita Revenue:	\$345	\$560	\$265
Per Capita Expenditures:	\$298	\$503	\$242
Revenues over (under) Expenditures:	\$28,779	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	45.01%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$82,656	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$134	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$135,670	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$355,453	\$367,655	\$31,000
Per Capita Debt:	\$577	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$334,788	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$543	\$2,082	\$714
Revenue Collected During FY 07:	\$211,849	\$192,670	\$73,226
Expenditures During FY 07:	\$257,074	\$188,012	\$78,194
Per Capita Revenue:	\$344	\$488	\$184
Per Capita Expenditures:	\$417	\$486	\$201
Operating Income (loss):	-\$45,225	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	112.64%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$289,563	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$470	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Patterson Village**

Unit Code: **031/050/32**

County: **GREENE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$83,383

Equalized Assessed Valuation:

\$363,016

Population:

129

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$6,480

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$28,315	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$219	\$626	\$410
Revenue Collected During FY 07:	\$19,123	\$238,534	\$106,702
Expenditures During FY 07:	\$24,330	\$214,348	\$98,263
Per Capita Revenue:	\$148	\$560	\$265
Per Capita Expenditures:	\$189	\$503	\$242
Revenues over (under) Expenditures:	-\$5,207	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	51.46%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$12,521	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$97	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$12,521	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$70,748	\$367,655	\$31,000
Per Capita Debt:	\$548	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$198,009	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,535	\$2,082	\$714
Revenue Collected During FY 07:	\$42,522	\$192,670	\$73,226
Expenditures During FY 07:	\$47,449	\$188,012	\$78,194
Per Capita Revenue:	\$330	\$488	\$184
Per Capita Expenditures:	\$368	\$486	\$201
Operating Income (loss):	-\$4,927	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	406.93%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$193,082	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,497	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Paw Paw Village**

Unit Code: **052/050/32** County: **LEE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,483,500**

Equalized Assessed Valuation: **\$10,059,653**

Population: **791**

Employees:

Full Time: **2**

Part Time: **10**

Salaries Paid: **\$122,879**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$336,627	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$426	\$626	\$410
Revenue Collected During FY 07:	\$403,186	\$238,534	\$106,702
Expenditures During FY 07:	\$337,808	\$214,348	\$98,263
Per Capita Revenue:	\$510	\$560	\$265
Per Capita Expenditures:	\$427	\$503	\$242
Revenues over (under) Expenditures:	\$65,378	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	119.00%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$402,005	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$508	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$26,419	\$34,107	\$
Total Unrestricted Net Assets:	\$415,381	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,683	\$367,655	\$31,000
Per Capita Debt:	\$11	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$146,838	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$186	\$2,082	\$714
Revenue Collected During FY 07:	\$171,692	\$192,670	\$73,226
Expenditures During FY 07:	\$185,522	\$188,012	\$78,194
Per Capita Revenue:	\$217	\$488	\$184
Per Capita Expenditures:	\$235	\$486	\$201
Operating Income (loss):	-\$13,830	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	266.57%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$494,547	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$625	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pawnee Village**

Unit Code: **083/085/32** County: **SANGAMON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,136,745**

Equalized Assessed Valuation: **\$28,530,731**

Population: **2,647**

Employees:

Full Time: **19**

Part Time: **12**

Salaries Paid: **\$842,598**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$578,621	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$219	\$504	\$352
Revenue Collected During FY 07:	\$927,546	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,063,336	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$350	\$705	\$543
Per Capita Expenditures:	\$402	\$667	\$526
Revenues over (under) Expenditures:	-\$135,790	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	41.65%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$442,831	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$167	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$50	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$442,781	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,107,354	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,174	\$1,251	\$964
Revenue Collected During FY 07:	\$1,783,040	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,648,134	\$2,265,573	\$984,738
Per Capita Revenue:	\$674	\$425	\$269
Per Capita Expenditures:	\$623	\$382	\$256
Operating Income (loss):	\$134,906	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	196.72%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,242,260	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,225	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Paxton City

Unit Code: 027/035/30

County: FORD

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,696,179

Equalized Assessed Valuation:

\$41,424,716

Population:

4,525

Employees:

Full Time:

25

Part Time:

31

Salaries Paid:

\$859,715

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,489,625	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$550	\$504	\$352
Revenue Collected During FY 07:	\$1,968,720	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,024,815	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$435	\$705	\$543
Per Capita Expenditures:	\$447	\$667	\$526
Revenues over (under) Expenditures:	-\$56,095	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	121.06%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,451,306	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$542	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$86,513	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,397,166	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,525,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$558	\$1,147	\$512
General Obligation Debt over EAV:	6.10%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,474,605	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$326	\$1,251	\$964
Revenue Collected During FY 07:	\$1,202,330	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,144,629	\$2,265,573	\$984,738
Per Capita Revenue:	\$266	\$425	\$269
Per Capita Expenditures:	\$253	\$382	\$256
Operating Income (loss):	\$57,701	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	132.32%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,514,530	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$335	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Payson Village

Unit Code: 001/060/32

County: ADAMS

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$228,000

Equalized Assessed Valuation:

\$6,311,252

Population:

1,058

Employees:

Full Time:

2

Part Time:

8

Salaries Paid:

\$101,256

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$316,520	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$299	\$504	\$352
Revenue Collected During FY 07:	\$213,742	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$246,467	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$202	\$705	\$543
Per Capita Expenditures:	\$233	\$667	\$526
Revenues over (under) Expenditures:	-\$32,725	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	115.15%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$283,795	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$268	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$23,142	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$260,653	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$382,019	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$361	\$1,251	\$964
Revenue Collected During FY 07:	\$161,861	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$86,073	\$2,265,573	\$984,738
Per Capita Revenue:	\$153	\$425	\$269
Per Capita Expenditures:	\$81	\$382	\$256
Operating Income (loss):	\$75,788	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	531.88%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$457,807	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$433	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pearl Village**

Unit Code: **075/070/32**

County: **PIKE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,591

Equalized Assessed Valuation:

\$335,242

Population:

177

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$10,496

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$96,218	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$544	\$626	\$410
Revenue Collected During FY 07:	\$55,231	\$238,534	\$106,702
Expenditures During FY 07:	\$43,137	\$214,348	\$98,263
Per Capita Revenue:	\$312	\$560	\$265
Per Capita Expenditures:	\$244	\$503	\$242
Revenues over (under) Expenditures:	\$12,094	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	248.55%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$107,215	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$606	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$107,215	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$113,173	\$367,655	\$31,000
Per Capita Debt:	\$639	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$30,313	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$171	\$2,082	\$714
Revenue Collected During FY 07:	\$27,864	\$192,670	\$73,226
Expenditures During FY 07:	\$27,462	\$188,012	\$78,194
Per Capita Revenue:	\$157	\$488	\$184
Per Capita Expenditures:	\$155	\$486	\$201
Operating Income (loss):	\$402	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	115.84%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$31,812	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$180	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pearl City Village

Unit Code: 089/045/32

County: STEPHENSON

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$909,450

Equalized Assessed Valuation:

\$5,351,455

Population:

780

Employees:

Full Time:

1

Part Time:

21

Salaries Paid:

\$89,236

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,031,475	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,322	\$626	\$410
Revenue Collected During FY 07:	\$655,057	\$238,534	\$106,702
Expenditures During FY 07:	\$203,836	\$214,348	\$98,263
Per Capita Revenue:	\$840	\$560	\$265
Per Capita Expenditures:	\$261	\$503	\$242
Revenues over (under) Expenditures:	\$451,221	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	620.24%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$1,264,275	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,621	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$406,303	\$34,107	\$
Total Unrestricted Net Assets:	\$616,607	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$149,603	\$367,655	\$31,000
Per Capita Debt:	\$192	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,411,911	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,810	\$2,082	\$714
Revenue Collected During FY 07:	\$135,759	\$192,670	\$73,226
Expenditures During FY 07:	\$141,926	\$188,012	\$78,194
Per Capita Revenue:	\$174	\$488	\$184
Per Capita Expenditures:	\$182	\$486	\$201
Operating Income (loss):	-\$6,167	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	995.44%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,412,788	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,811	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pecatonica Village

Unit Code: 101/030/32

County: WINNEBAGO

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,711,156

Equalized Assessed Valuation:

\$28,934,957

Population:

1,997

Employees:

Full Time:

4

Part Time:

17

Salaries Paid:

\$230,226

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$771,702	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$386	\$504	\$352
Revenue Collected During FY 07:	\$809,987	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$670,024	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$406	\$705	\$543
Per Capita Expenditures:	\$336	\$667	\$526
Revenues over (under) Expenditures:	\$139,963	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	136.06%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$911,665	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$457	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$911,665	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,368,228	\$7,233,139	\$1,769,840
Per Capita Debt:	\$685	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,021,024	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,012	\$1,251	\$964
Revenue Collected During FY 07:	\$943,866	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$774,745	\$2,265,573	\$984,738
Per Capita Revenue:	\$473	\$425	\$269
Per Capita Expenditures:	\$388	\$382	\$256
Operating Income (loss):	\$169,121	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	282.69%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,190,145	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,097	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Pekin City**

Unit Code: **090/070/30**

County: **TAZEWELL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$40,570,676

Equalized Assessed Valuation:

\$399,802,886

Population:

33,500

Employees:

Full Time:

199

Part Time:

106

Salaries Paid:

\$11,626,324

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$18,915,575	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$565	\$409	\$353
Revenue Collected During FY 07:	\$27,283,780	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$26,210,054	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$814	\$860	\$843
Per Capita Expenditures:	\$782	\$825	\$810
Revenues over (under) Expenditures:	\$1,073,726	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	76.16%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$19,961,634	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$596	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,111,883	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$15,983,638	\$8,588,109	\$11,470,800

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,493,597	\$65,742,574	\$41,290,999
Per Capita Debt:	\$164	\$1,242	\$972
General Obligation Debt over EAV:	1.30%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$18,208,046	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$544	\$1,159	\$985
Revenue Collected During FY 07:	\$4,680,445	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$3,732,669	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$140	\$296	\$246
Per Capita Expenditures:	\$111	\$270	\$220
Operating Income (loss):	\$947,776	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	507.84%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$18,955,822	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$566	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Peoria City

Unit Code: 072/065/30

County: PEORIA

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$188,316,903

Equalized Assessed Valuation:

\$1,716,118,322

Population:

121,170

Employees:

Full Time:

901

Part Time:

44

Salaries Paid:

\$60,661,645

Blended Component Units

Number Submitted = 4

Designated Zone Organization

Firemen's Pension Fund of Peoria

Peoria Foreign Fire Insurance Board

Police Pension Fund of Peoria

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$40,220,215	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$332	\$409	\$353
Revenue Collected During FY 07:	\$145,206,966	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$130,766,925	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,198	\$860	\$843
Per Capita Expenditures:	\$1,079	\$825	\$810
Revenues over (under) Expenditures:	\$14,440,041	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	32.52%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$42,529,219	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$351	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$61,923,893	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	-\$132,053,264	\$8,588,109	\$11,470,800

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$194,394,539	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,604	\$1,242	\$972
General Obligation Debt over EAV:	9.34%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,159	\$985
Revenue Collected During FY 07:	\$	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$	\$296	\$246
Per Capita Expenditures:	\$	\$270	\$220
Operating Income (loss):	\$	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	0.00%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Peoria Heights Village**

Unit Code: **072/070/32**

County: **PEORIA**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,013,532

Equalized Assessed Valuation:

\$82,086,507

Population:

6,357

Employees:

Full Time:

27

Part Time:

2

Salaries Paid:

\$1,387,994

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,840,309	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$447	\$504	\$352
Revenue Collected During FY 07:	\$3,367,677	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,847,237	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$530	\$705	\$543
Per Capita Expenditures:	\$448	\$667	\$526
Revenues over (under) Expenditures:	\$520,440	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	118.04%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,360,749	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$529	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,627,892	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,005,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$158	\$1,147	\$512
General Obligation Debt over EAV:	1.22%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,461,243	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$544	\$1,251	\$964
Revenue Collected During FY 07:	\$811,978	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$823,354	\$2,265,573	\$984,738
Per Capita Revenue:	\$128	\$425	\$269
Per Capita Expenditures:	\$130	\$382	\$256
Operating Income (loss):	-\$11,376	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	419.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,449,867	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$543	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Peotone Village

Unit Code: 099/095/32

County: WILL

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,766,560

Equalized Assessed Valuation:

\$84,246,135

Population:

3,900

Employees:

Full Time:

28

Part Time:

9

Salaries Paid:

\$1,046,076

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,405,910	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$360	\$504	\$352
Revenue Collected During FY 07:	\$2,396,380	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,237,912	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$614	\$705	\$543
Per Capita Expenditures:	\$574	\$667	\$526
Revenues over (under) Expenditures:	\$158,468	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	71.20%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,593,472	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$409	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,105,444	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$488,028	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,870,047	\$7,233,139	\$1,769,840
Per Capita Debt:	\$736	\$1,147	\$512
General Obligation Debt over EAV:	2.99%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,983,367	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,278	\$1,251	\$964
Revenue Collected During FY 07:	\$1,254,959	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,109,379	\$2,265,573	\$984,738
Per Capita Revenue:	\$322	\$425	\$269
Per Capita Expenditures:	\$284	\$382	\$256
Operating Income (loss):	\$145,580	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	462.73%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,133,448	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,316	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Perry Village**

Unit Code: **075/075/32**

County: **PIKE**

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$337,000

Equalized Assessed Valuation:

\$1,420,822

Population:

437

Employees:

Full Time:

1

Part Time:

12

Salaries Paid:

\$45,704

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$295,497	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$676	\$626	\$410
Revenue Collected During FY 07:	\$92,733	\$238,534	\$106,702
Expenditures During FY 07:	\$71,692	\$214,348	\$98,263
Per Capita Revenue:	\$212	\$560	\$265
Per Capita Expenditures:	\$164	\$503	\$242
Revenues over (under) Expenditures:	\$21,041	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	398.87%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$285,960	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$654	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,938	\$34,107	\$
Total Unrestricted Net Assets:	\$284,022	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$404,909	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$927	\$2,082	\$714
Revenue Collected During FY 07:	\$67,913	\$192,670	\$73,226
Expenditures During FY 07:	\$112,471	\$188,012	\$78,194
Per Capita Revenue:	\$155	\$488	\$184
Per Capita Expenditures:	\$257	\$486	\$201
Operating Income (loss):	-\$44,558	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	320.39%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$360,351	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$825	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$28,866,505	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,935	\$1,147	\$512
General Obligation Debt over EAV:	3.78%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$59,124,665	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$6,012	\$1,251	\$964
Revenue Collected During FY 07:	\$19,293,493	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$17,357,702	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,962	\$425	\$269
Per Capita Expenditures:	\$1,765	\$382	\$256
Operating Income (loss):	\$1,935,791	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	354.65%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$61,559,777	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$6,259	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pesotum Village**

Unit Code: **010/070/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$514,611

Equalized Assessed Valuation:

\$6,720,505

Population:

559

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$62,290

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$383,139	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$685	\$626	\$410
Revenue Collected During FY 07:	\$177,865	\$238,534	\$106,702
Expenditures During FY 07:	\$147,082	\$214,348	\$98,263
Per Capita Revenue:	\$318	\$560	\$265
Per Capita Expenditures:	\$263	\$503	\$242
Revenues over (under) Expenditures:	\$30,783	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	281.42%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$413,922	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$740	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,170	\$34,107	\$
Total Unrestricted Net Assets:	\$420,852	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$235,905	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$422	\$2,082	\$714
Revenue Collected During FY 07:	\$45,387	\$192,670	\$73,226
Expenditures During FY 07:	\$60,697	\$188,012	\$78,194
Per Capita Revenue:	\$81	\$488	\$184
Per Capita Expenditures:	\$109	\$486	\$201
Operating Income (loss):	-\$15,310	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	363.44%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$220,595	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$395	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Petersburg City

Unit Code: 065/025/30

County: MENARD

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,847,290

Equalized Assessed Valuation:

\$27,069,698

Population:

22,400

Employees:

Full Time:

22

Part Time:

32

Salaries Paid:

\$678,096

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,002,631	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$45	\$504	\$352
Revenue Collected During FY 07:	\$967,980	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$939,052	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$43	\$705	\$543
Per Capita Expenditures:	\$42	\$667	\$526
Revenues over (under) Expenditures:	\$28,928	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	110.92%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,041,587	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$46	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$559,613	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$507,197	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,395,959	\$7,233,139	\$1,769,840
Per Capita Debt:	\$196	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,267,499	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$235	\$1,251	\$964
Revenue Collected During FY 07:	\$1,172,428	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$887,376	\$2,265,573	\$984,738
Per Capita Revenue:	\$52	\$425	\$269
Per Capita Expenditures:	\$40	\$382	\$256
Operating Income (loss):	\$285,052	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	625.73%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,552,551	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$248	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Phillipstown Village**

Unit Code: **097/045/32**

County: **WHITE**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$3,500

Equalized Assessed Valuation:

\$151,715

Population:

31

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$	\$626	\$410
Revenue Collected During FY 07:	\$3,717	\$238,534	\$106,702
Expenditures During FY 07:	\$1,675	\$214,348	\$98,263
Per Capita Revenue:	\$120	\$560	\$265
Per Capita Expenditures:	\$54	\$503	\$242
Revenues over (under) Expenditures:	\$2,042	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	121.91%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$2,042	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$66	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$21,122	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Philo Village

Unit Code: 010/075/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$854,800

Equalized Assessed Valuation:

\$18,230,861

Population:

1,314

Employees:

Full Time:

1

Part Time:

13

Salaries Paid:

\$88,179

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$575,017	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$438	\$504	\$352
Revenue Collected During FY 07:	\$487,390	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$520,295	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$371	\$705	\$543
Per Capita Expenditures:	\$396	\$667	\$526
Revenues over (under) Expenditures:	-\$32,905	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	110.22%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$573,479	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$436	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$25,431	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$548,049	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$389,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$296	\$1,147	\$512
General Obligation Debt over EAV:	2.13%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$31,430	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$24	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$63	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	-\$63	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Phoenix Village**

Unit Code: **016/460/32** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,594,530**

Equalized Assessed Valuation: **\$7,612,035**

Population: **2,517**

Employees:

Full Time: **13**

Part Time: **97**

Salaries Paid: **\$811,467**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,455,063	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$578	\$504	\$352
Revenue Collected During FY 07:	\$2,205,267	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,110,921	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$876	\$705	\$543
Per Capita Expenditures:	\$839	\$667	\$526
Revenues over (under) Expenditures:	\$94,346	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	81.32%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,716,507	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$682	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,177	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$556,327	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,150,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$457	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$760,203	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$302	\$1,251	\$964
Revenue Collected During FY 07:	\$470,093	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$299,890	\$2,265,573	\$984,738
Per Capita Revenue:	\$187	\$425	\$269
Per Capita Expenditures:	\$119	\$382	\$256
Operating Income (loss):	\$170,203	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	245.76%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$737,011	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$293	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pierron Village**

Unit Code: **003/030/32** County: **BOND**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$764,609**

Equalized Assessed Valuation: **\$2,997,550**

Population: **653**

Employees:

Full Time: **2**

Part Time: **17**

Salaries Paid: **\$111,450**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$440,156	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$674	\$626	\$410
Revenue Collected During FY 07:	\$199,867	\$238,534	\$106,702
Expenditures During FY 07:	\$129,277	\$214,348	\$98,263
Per Capita Revenue:	\$306	\$560	\$265
Per Capita Expenditures:	\$198	\$503	\$242
Revenues over (under) Expenditures:	\$70,590	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	395.08%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$510,746	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$782	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$510,746	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$805,893	\$367,655	\$31,000
Per Capita Debt:	\$1,234	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,138,233	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,274	\$2,082	\$714
Revenue Collected During FY 07:	\$426,055	\$192,670	\$73,226
Expenditures During FY 07:	\$394,958	\$188,012	\$78,194
Per Capita Revenue:	\$652	\$488	\$184
Per Capita Expenditures:	\$605	\$486	\$201
Operating Income (loss):	\$31,097	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	549.26%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$2,169,330	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,322	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pinckneyville City

Unit Code: 073/020/30

County: PERRY

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,406,785

Equalized Assessed Valuation:

\$29,291,228

Population:

5,464

Employees:

Full Time:

32

Part Time:

1

Salaries Paid:

\$1,431,183

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,022,574	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$553	\$504	\$352
Revenue Collected During FY 07:	\$2,234,189	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,561,998	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$409	\$705	\$543
Per Capita Expenditures:	\$469	\$667	\$526
Revenues over (under) Expenditures:	-\$327,809	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	116.03%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,972,628	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$544	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,638,184	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$909,613	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,150,049	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,309	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$9,385,335	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,718	\$1,251	\$964
Revenue Collected During FY 07:	\$4,023,702	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,969,120	\$2,265,573	\$984,738
Per Capita Revenue:	\$736	\$425	\$269
Per Capita Expenditures:	\$726	\$382	\$256
Operating Income (loss):	\$54,582	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	230.83%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$9,162,054	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,677	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pingree Grove Village**

Unit Code: **045/075/32**

County: **KANE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,219,873

Equalized Assessed Valuation:

\$39,751,400

Population:

2,649

Employees:

Full Time:

5

Part Time:

5

Salaries Paid:

\$135,615

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,650,242	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,755	\$504	\$352
Revenue Collected During FY 07:	\$3,404,585	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,096,532	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,285	\$705	\$543
Per Capita Expenditures:	\$414	\$667	\$526
Revenues over (under) Expenditures:	\$2,308,053	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	631.63%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,926,045	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$2,615	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,274,110	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$6,857,911	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$405,383	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$153	\$1,251	\$964
Revenue Collected During FY 07:	\$377,940	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$672,462	\$2,265,573	\$984,738
Per Capita Revenue:	\$143	\$425	\$269
Per Capita Expenditures:	\$254	\$382	\$256
Operating Income (loss):	-\$294,522	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	4853.76%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$32,639,694	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$12,322	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Piper City Village**

Unit Code: **027/040/32**

County: **FORD**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$448,700

Equalized Assessed Valuation:

\$7,098,445

Population:

765

Employees:

Full Time:

2

Part Time:

3

Salaries Paid:

\$83,224

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$267,122	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$349	\$626	\$410
Revenue Collected During FY 07:	\$307,712	\$238,534	\$106,702
Expenditures During FY 07:	\$373,712	\$214,348	\$98,263
Per Capita Revenue:	\$402	\$560	\$265
Per Capita Expenditures:	\$489	\$503	\$242
Revenues over (under) Expenditures:	-\$66,000	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	54.89%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$205,122	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$268	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$205,122	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$64,442	\$367,655	\$31,000
Per Capita Debt:	\$84	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$238,378	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$312	\$2,082	\$714
Revenue Collected During FY 07:	\$57,839	\$192,670	\$73,226
Expenditures During FY 07:	\$56,604	\$188,012	\$78,194
Per Capita Revenue:	\$76	\$488	\$184
Per Capita Expenditures:	\$74	\$486	\$201
Operating Income (loss):	\$1,235	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	416.25%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$235,613	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$308	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pittsburg Village**

Unit Code: **100/070/32**

County: **WILLIAMSON**

Fiscal Year End:

4/30/2007

Accounting Method:

Combination

Appropriation or Budget:

\$1,150,590

Equalized Assessed Valuation:

\$2,596,030

Population:

584

Employees:

Full Time:

5

Part Time:

3

Salaries Paid:

\$185,479

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$804,153	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,377	\$626	\$410
Revenue Collected During FY 07:	\$158,564	\$238,534	\$106,702
Expenditures During FY 07:	\$194,856	\$214,348	\$98,263
Per Capita Revenue:	\$272	\$560	\$265
Per Capita Expenditures:	\$334	\$503	\$242
Revenues over (under) Expenditures:	-\$36,292	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	407.27%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$793,581	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,359	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$125,068	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$160,000	\$367,655	\$31,000
Per Capita Debt:	\$274	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,913,274	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,276	\$2,082	\$714
Revenue Collected During FY 07:	\$931,217	\$192,670	\$73,226
Expenditures During FY 07:	\$861,864	\$188,012	\$78,194
Per Capita Revenue:	\$1,595	\$488	\$184
Per Capita Expenditures:	\$1,476	\$486	\$201
Operating Income (loss):	\$69,353	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	228.80%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,971,907	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,377	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pittsfield City**

Unit Code: **075/080/30** County: **PIKE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,408,861**

Equalized Assessed Valuation: **\$43,335,373**

Population: **4,614**

Employees:

Full Time: **26**

Part Time: **14**

Salaries Paid: **\$1,043,158**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,086,153	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$235	\$504	\$352
Revenue Collected During FY 07:	\$1,866,839	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,751,528	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$405	\$705	\$543
Per Capita Expenditures:	\$380	\$667	\$526
Revenues over (under) Expenditures:	\$115,311	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	70.73%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,238,810	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$268	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,741,175	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$972,267	\$7,233,139	\$1,769,840
Per Capita Debt:	\$211	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,081,766	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,101	\$1,251	\$964
Revenue Collected During FY 07:	\$3,745,218	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,803,353	\$2,265,573	\$984,738
Per Capita Revenue:	\$812	\$425	\$269
Per Capita Expenditures:	\$824	\$382	\$256
Operating Income (loss):	-\$58,135	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	125.97%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$4,791,065	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,038	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Plainfield Village

Unit Code: 099/100/32

County: WILL

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$62,073,015

Equalized Assessed Valuation:

\$1,118,913,159

Population:

30,314

Employees:

Full Time:

155

Part Time:

22

Salaries Paid:

\$9,500,612

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$12,788,523	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$422	\$409	\$353
Revenue Collected During FY 07:	\$20,739,114	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$18,905,042	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$684	\$860	\$843
Per Capita Expenditures:	\$624	\$825	\$810
Revenues over (under) Expenditures:	\$1,834,072	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	59.41%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$11,231,578	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$371	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,237,578	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$6,723,816	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$43,584,619	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,438	\$1,242	\$972
General Obligation Debt over EAV:	3.81%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$94,390,614	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$3,114	\$1,159	\$985
Revenue Collected During FY 07:	\$13,051,079	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$10,977,398	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$431	\$296	\$246
Per Capita Expenditures:	\$362	\$270	\$220
Operating Income (loss):	\$2,073,681	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	899.03%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$98,690,062	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$3,256	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Plainville Village

Unit Code: 001/065/32

County: ADAMS

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$61,077

Equalized Assessed Valuation:

\$1,168,833

Population:

245

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$18,251

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$105,790	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$432	\$626	\$410
Revenue Collected During FY 07:	\$49,145	\$238,534	\$106,702
Expenditures During FY 07:	\$51,947	\$214,348	\$98,263
Per Capita Revenue:	\$201	\$560	\$265
Per Capita Expenditures:	\$212	\$503	\$242
Revenues over (under) Expenditures:	-\$2,802	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	198.26%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$102,988	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$420	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,396	\$34,107	\$
Total Unrestricted Net Assets:	\$96,592	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,000	\$367,655	\$31,000
Per Capita Debt:	\$20	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$574,099	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,343	\$2,082	\$714
Revenue Collected During FY 07:	\$74,059	\$192,670	\$73,226
Expenditures During FY 07:	\$44,872	\$188,012	\$78,194
Per Capita Revenue:	\$302	\$488	\$184
Per Capita Expenditures:	\$183	\$486	\$201
Operating Income (loss):	\$29,187	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1344.46%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$603,286	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,462	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Plano City**

Unit Code: **047/030/30**

County: **KENDALL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,306,820

Equalized Assessed Valuation:

\$194,231,056

Population:

8,916

Employees:

Full Time:

43

Part Time:

26

Salaries Paid:

\$2,239,420

Blended Component Units

Number Submitted = 1

Plano City Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,332,509	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$486	\$504	\$352
Revenue Collected During FY 07:	\$17,477,597	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$17,600,462	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,960	\$705	\$543
Per Capita Expenditures:	\$1,974	\$667	\$526
Revenues over (under) Expenditures:	-\$122,865	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	22.70%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,995,537	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$448	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$426,669	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,682,986	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,558,858	\$7,233,139	\$1,769,840
Per Capita Debt:	\$399	\$1,147	\$512
General Obligation Debt over EAV:	1.20%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$34,277,079	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,844	\$1,251	\$964
Revenue Collected During FY 07:	\$8,696,027	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,251,739	\$2,265,573	\$984,738
Per Capita Revenue:	\$975	\$425	\$269
Per Capita Expenditures:	\$253	\$382	\$256
Operating Income (loss):	\$6,444,288	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	1791.36%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$40,336,811	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$4,524	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pleasant Hill Village

Unit Code: 075/085/32

County: PIKE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$854,422

Equalized Assessed Valuation:

\$5,158,612

Population:

990

Employees:

Full Time:

2

Part Time:

18

Salaries Paid:

\$155,760

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$320,113	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$323	\$626	\$410
Revenue Collected During FY 07:	\$252,105	\$238,534	\$106,702
Expenditures During FY 07:	\$282,851	\$214,348	\$98,263
Per Capita Revenue:	\$255	\$560	\$265
Per Capita Expenditures:	\$286	\$503	\$242
Revenues over (under) Expenditures:	-\$30,746	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	102.30%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$289,367	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$292	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$33,004	\$34,107	\$
Total Unrestricted Net Assets:	\$256,363	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$355,956	\$367,655	\$31,000
Per Capita Debt:	\$360	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,029,884	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,050	\$2,082	\$714
Revenue Collected During FY 07:	\$610,247	\$192,670	\$73,226
Expenditures During FY 07:	\$574,289	\$188,012	\$78,194
Per Capita Revenue:	\$616	\$488	\$184
Per Capita Expenditures:	\$580	\$486	\$201
Operating Income (loss):	\$35,958	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	359.72%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$2,065,842	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,087	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pleasant Plains Village

Unit Code: 083/090/32

County: SANGAMON

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$722,885

Equalized Assessed Valuation:

\$8,802,007

Population:

777

Employees:

Full Time:

2

Part Time:

9

Salaries Paid:

\$198,680

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$223,270	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$287	\$626	\$410
Revenue Collected During FY 07:	\$256,397	\$238,534	\$106,702
Expenditures During FY 07:	\$234,774	\$214,348	\$98,263
Per Capita Revenue:	\$330	\$560	\$265
Per Capita Expenditures:	\$302	\$503	\$242
Revenues over (under) Expenditures:	\$21,623	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	108.78%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$255,393	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$329	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$81,751	\$34,107	\$
Total Unrestricted Net Assets:	\$173,642	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$235,251	\$367,655	\$31,000
Per Capita Debt:	\$303	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,465,256	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,886	\$2,082	\$714
Revenue Collected During FY 07:	\$224,827	\$192,670	\$73,226
Expenditures During FY 07:	\$276,245	\$188,012	\$78,194
Per Capita Revenue:	\$289	\$488	\$184
Per Capita Expenditures:	\$356	\$486	\$201
Operating Income (loss):	-\$51,418	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	511.81%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,413,838	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,820	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Plymouth Village**

Unit Code: **034/065/32**

County: **HANCOCK**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,596,650

Equalized Assessed Valuation:

\$1,422,161

Population:

521

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$46,249

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$186,674	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$358	\$626	\$410
Revenue Collected During FY 07:	\$110,518	\$238,534	\$106,702
Expenditures During FY 07:	\$122,076	\$214,348	\$98,263
Per Capita Revenue:	\$212	\$560	\$265
Per Capita Expenditures:	\$234	\$503	\$242
Revenues over (under) Expenditures:	-\$11,558	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	143.45%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$175,116	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$336	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$174,891	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$700,000	\$367,655	\$31,000
Per Capita Debt:	\$1,344	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$89,192	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$171	\$2,082	\$714
Revenue Collected During FY 07:	\$140,494	\$192,670	\$73,226
Expenditures During FY 07:	\$160,402	\$188,012	\$78,194
Per Capita Revenue:	\$270	\$488	\$184
Per Capita Expenditures:	\$308	\$486	\$201
Operating Income (loss):	-\$19,908	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	43.19%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$69,284	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$133	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pocahontas Village

Unit Code: 003/035/32

County: BOND

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$538,335

Equalized Assessed Valuation:

\$4,933,572

Population:

750

Employees:

Full Time:

4

Part Time:

4

Salaries Paid:

\$170,367

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$414,974	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$553	\$626	\$410
Revenue Collected During FY 07:	\$269,211	\$238,534	\$106,702
Expenditures During FY 07:	\$259,072	\$214,348	\$98,263
Per Capita Revenue:	\$359	\$560	\$265
Per Capita Expenditures:	\$345	\$503	\$242
Revenues over (under) Expenditures:	\$10,139	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	159.07%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$412,113	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$549	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$412,113	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$813,000	\$367,655	\$31,000
Per Capita Debt:	\$1,084	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$668,673	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$892	\$2,082	\$714
Revenue Collected During FY 07:	\$236,832	\$192,670	\$73,226
Expenditures During FY 07:	\$319,553	\$188,012	\$78,194
Per Capita Revenue:	\$316	\$488	\$184
Per Capita Expenditures:	\$426	\$486	\$201
Operating Income (loss):	-\$82,721	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	187.43%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$598,952	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$799	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Polo City**

Unit Code: **071/050/30**

County: **OGLE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,632,600

Equalized Assessed Valuation:

\$23,917,663

Population:

2,509

Employees:

Full Time:

7

Part Time:

20

Salaries Paid:

\$453,016

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,308,160	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$521	\$504	\$352
Revenue Collected During FY 07:	\$1,050,453	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$828,280	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$419	\$705	\$543
Per Capita Expenditures:	\$330	\$667	\$526
Revenues over (under) Expenditures:	\$222,173	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	186.53%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,545,024	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$616	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$355,511	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,249,839	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$933,363	\$7,233,139	\$1,769,840
Per Capita Debt:	\$372	\$1,147	\$512
General Obligation Debt over EAV:	3.09%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,250,128	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$897	\$1,251	\$964
Revenue Collected During FY 07:	\$688,501	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$734,224	\$2,265,573	\$984,738
Per Capita Revenue:	\$274	\$425	\$269
Per Capita Expenditures:	\$293	\$382	\$256
Operating Income (loss):	-\$45,723	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	300.24%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,204,405	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$879	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pontoon Beach Village**

Unit Code: **057/095/32**

County: **MADISON**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,830,563

Equalized Assessed Valuation:

\$62,841,277

Population:

6,033

Employees:

Full Time:

22

Part Time:

33

Salaries Paid:

\$1,317,024

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,102,703	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$514	\$504	\$352
Revenue Collected During FY 07:	\$5,204,755	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,864,430	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$863	\$705	\$543
Per Capita Expenditures:	\$972	\$667	\$526
Revenues over (under) Expenditures:	-\$659,675	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	41.66%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,443,028	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$405	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,502,442	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$1,214,638	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,410,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$234	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Poplar Grove Village**

Unit Code: **004/020/32**

County: **BOONE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,557,498

Equalized Assessed Valuation:

\$94,717,126

Population:

3,500

Employees:

Full Time:

6

Part Time:

1

Salaries Paid:

\$380,972

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$90,666	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$26	\$504	\$352
Revenue Collected During FY 07:	\$1,220,635	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,121,828	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$349	\$705	\$543
Per Capita Expenditures:	\$892	\$667	\$526
Revenues over (under) Expenditures:	-\$1,901,193	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	4.85%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$151,463	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$43	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$83,732	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$12,345,263	\$7,233,139	\$1,769,840
Per Capita Debt:	\$3,527	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,390,816	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$969	\$1,251	\$964
Revenue Collected During FY 07:	\$2,228,493	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,298,234	\$2,265,573	\$984,738
Per Capita Revenue:	\$637	\$425	\$269
Per Capita Expenditures:	\$371	\$382	\$256
Operating Income (loss):	\$930,259	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	164.47%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,135,253	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$610	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Port Barrington Village

Unit Code: 063/030/32

County: MCHENRY

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,593,100

Equalized Assessed Valuation:

\$56,866,195

Population:

1,000

Employees:

Full Time:

2

Part Time:

7

Salaries Paid:

\$209,440

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$957,907	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$958	\$504	\$352
Revenue Collected During FY 07:	\$649,213	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$780,035	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$649	\$705	\$543
Per Capita Expenditures:	\$780	\$667	\$526
Revenues over (under) Expenditures:	-\$130,822	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	106.03%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$827,085	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$827	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$100,422	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$703,591	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$884,700	\$7,233,139	\$1,769,840
Per Capita Debt:	\$885	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Port Byron Village

Unit Code: 081/060/32

County: ROCK ISLAN

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,228,434

Equalized Assessed Valuation:

\$25,117,668

Population:

1,600

Employees:

Full Time:

3

Part Time:

52

Salaries Paid:

\$176,216

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$165,595	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$103	\$504	\$352
Revenue Collected During FY 07:	\$1,003,954	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$828,003	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$627	\$705	\$543
Per Capita Expenditures:	\$518	\$667	\$526
Revenues over (under) Expenditures:	\$175,951	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	51.28%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$424,634	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$265	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$72,974	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$351,660	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,282,450	\$7,233,139	\$1,769,840
Per Capita Debt:	\$802	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$47,091	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$29	\$1,251	\$964
Revenue Collected During FY 07:	\$669,022	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$396,501	\$2,265,573	\$984,738
Per Capita Revenue:	\$418	\$425	\$269
Per Capita Expenditures:	\$248	\$382	\$256
Operating Income (loss):	\$272,521	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	67.01%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$265,705	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$166	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Posen City**

Unit Code: **016/465/30**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,892,100

Equalized Assessed Valuation:

\$54,824,920

Population:

4,929

Employees:

Full Time:

29

Part Time:

73

Salaries Paid:

\$1,746,621

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,304,042	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$467	\$504	\$352
Revenue Collected During FY 07:	\$4,298,141	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,781,627	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$872	\$705	\$543
Per Capita Expenditures:	\$767	\$667	\$526
Revenues over (under) Expenditures:	\$516,514	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	95.21%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,600,665	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$731	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,156,864	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,743,779	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,948,728	\$7,233,139	\$1,769,840
Per Capita Debt:	\$598	\$1,147	\$512
General Obligation Debt over EAV:	4.56%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,448,497	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$497	\$1,251	\$964
Revenue Collected During FY 07:	\$1,301,462	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$981,138	\$2,265,573	\$984,738
Per Capita Revenue:	\$264	\$425	\$269
Per Capita Expenditures:	\$199	\$382	\$256
Operating Income (loss):	\$320,324	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	224.25%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,200,174	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$446	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Potomac Village

Unit Code: 092/075/32

County: VERMILION

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$436,089

Equalized Assessed Valuation:

\$3,894,917

Population:

753

Employees:

Full Time:

5

Part Time:

3

Salaries Paid:

\$113,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$231,875	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$308	\$626	\$410
Revenue Collected During FY 07:	\$249,434	\$238,534	\$106,702
Expenditures During FY 07:	\$234,159	\$214,348	\$98,263
Per Capita Revenue:	\$331	\$560	\$265
Per Capita Expenditures:	\$311	\$503	\$242
Revenues over (under) Expenditures:	\$15,275	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	96.35%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$225,611	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$300	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$56,786	\$34,107	\$
Total Unrestricted Net Assets:	\$190,184	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$878,000	\$367,655	\$31,000
Per Capita Debt:	\$1,166	\$785	\$104
General Obligation Debt over EAV:	7.32%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,705,559	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,265	\$2,082	\$714
Revenue Collected During FY 07:	\$167,234	\$192,670	\$73,226
Expenditures During FY 07:	\$219,182	\$188,012	\$78,194
Per Capita Revenue:	\$222	\$488	\$184
Per Capita Expenditures:	\$291	\$486	\$201
Operating Income (loss):	-\$51,948	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	754.90%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,654,614	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,197	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Prairie City Village**

Unit Code: **062/045/32**

County: **MCDONOUGH**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$297,046

Equalized Assessed Valuation:

\$1,311,267

Population:

461

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$20,716

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$179,280	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$389	\$626	\$410
Revenue Collected During FY 07:	\$118,301	\$238,534	\$106,702
Expenditures During FY 07:	\$118,777	\$214,348	\$98,263
Per Capita Revenue:	\$257	\$560	\$265
Per Capita Expenditures:	\$258	\$503	\$242
Revenues over (under) Expenditures:	-\$476	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	153.95%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$182,855	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$397	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$182,855	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$925,000	\$367,655	\$31,000
Per Capita Debt:	\$2,007	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,468,610	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,186	\$2,082	\$714
Revenue Collected During FY 07:	\$171,499	\$192,670	\$73,226
Expenditures During FY 07:	\$170,259	\$188,012	\$78,194
Per Capita Revenue:	\$372	\$488	\$184
Per Capita Expenditures:	\$369	\$486	\$201
Operating Income (loss):	\$1,240	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	863.85%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,470,779	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,190	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Prairie Du Rocher Village**

Unit Code: **079/045/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,040,655

Equalized Assessed Valuation:

\$3,403,315

Population:

613

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$76,030

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$529,976	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$865	\$626	\$410
Revenue Collected During FY 07:	\$201,112	\$238,534	\$106,702
Expenditures During FY 07:	\$179,461	\$214,348	\$98,263
Per Capita Revenue:	\$328	\$560	\$265
Per Capita Expenditures:	\$293	\$503	\$242
Revenues over (under) Expenditures:	\$21,651	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	307.38%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$551,627	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$900	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$549,281	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$400,000	\$367,655	\$31,000
Per Capita Debt:	\$653	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,108,303	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,808	\$2,082	\$714
Revenue Collected During FY 07:	\$135,840	\$192,670	\$73,226
Expenditures During FY 07:	\$185,470	\$188,012	\$78,194
Per Capita Revenue:	\$222	\$488	\$184
Per Capita Expenditures:	\$303	\$486	\$201
Operating Income (loss):	-\$49,630	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	570.81%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,058,673	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,727	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Prairie Grove Village**

Unit Code: **063/092/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,317,090

Equalized Assessed Valuation:

\$93,122,776

Population:

1,470

Employees:

Full Time:

2

Part Time:

15

Salaries Paid:

\$440,900

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$576,212	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$392	\$504	\$352
Revenue Collected During FY 07:	\$1,007,640	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,099,538	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$685	\$705	\$543
Per Capita Expenditures:	\$748	\$667	\$526
Revenues over (under) Expenditures:	-\$91,898	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	32.13%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$353,278	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$240	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$353,278	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$273,162	\$7,233,139	\$1,769,840
Per Capita Debt:	\$186	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Princeton City**

Unit Code: **006/090/30** County: **BUREAU**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$52,450,667**

Equalized Assessed Valuation: **\$132,841,915**

Population: **7,501**

Employees:

Full Time: **430**

Part Time: **59**

Salaries Paid: **\$16,390,048**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$45,275,629	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$6,036	\$504	\$352
Revenue Collected During FY 07:	\$9,054,322	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$11,892,356	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,207	\$705	\$543
Per Capita Expenditures:	\$1,585	\$667	\$526
Revenues over (under) Expenditures:	-\$2,838,034	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	357.49%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$42,514,055	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$5,668	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,325,665	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,085,174	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,399,771	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,386	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$26,074,500	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,476	\$1,251	\$964
Revenue Collected During FY 07:	\$10,118,986	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$10,731,923	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,349	\$425	\$269
Per Capita Expenditures:	\$1,431	\$382	\$256
Operating Income (loss):	-\$612,937	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	238.38%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$25,582,688	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,411	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Princeville Village**

Unit Code: **072/075/32**

County: **PEORIA**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,635,071

Equalized Assessed Valuation:

\$21,429,976

Population:

1,621

Employees:

Full Time:

5

Part Time:

2

Salaries Paid:

\$232,026

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$909,651	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$561	\$504	\$352
Revenue Collected During FY 07:	\$915,945	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,145,466	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$565	\$705	\$543
Per Capita Expenditures:	\$707	\$667	\$526
Revenues over (under) Expenditures:	-\$229,521	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	58.05%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$664,930	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$410	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$696,685	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$31,755	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,978,406	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,220	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,580,463	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$975	\$1,251	\$964
Revenue Collected During FY 07:	\$616,233	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$687,145	\$2,265,573	\$984,738
Per Capita Revenue:	\$380	\$425	\$269
Per Capita Expenditures:	\$424	\$382	\$256
Operating Income (loss):	-\$70,912	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	221.90%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,524,751	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$941	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Prophetstown City**

Unit Code: **098/045/30**

County: **WHITESIDE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,284,135

Equalized Assessed Valuation:

\$16,522,054

Population:

2,100

Employees:

Full Time:

8

Part Time:

10

Salaries Paid:

\$325,880

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$292,496	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$139	\$504	\$352
Revenue Collected During FY 07:	\$942,488	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$886,454	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$449	\$705	\$543
Per Capita Expenditures:	\$422	\$667	\$526
Revenues over (under) Expenditures:	\$56,034	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	50.15%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$444,530	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$212	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$444,530	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$243,586	\$7,233,139	\$1,769,840
Per Capita Debt:	\$116	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$203,655	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$97	\$1,251	\$964
Revenue Collected During FY 07:	\$210,229	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$293,329	\$2,265,573	\$984,738
Per Capita Revenue:	\$100	\$425	\$269
Per Capita Expenditures:	\$140	\$382	\$256
Operating Income (loss):	-\$83,100	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	41.10%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$120,555	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$57	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Prospect Heights City

Unit Code: 016/467/30

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$22,247,009

Equalized Assessed Valuation:

\$443,398,275

Population:

16,244

Employees:

Full Time:

50

Part Time:

Salaries Paid:

\$3,898,848

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,241,781	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$261	\$504	\$352
Revenue Collected During FY 07:	\$7,923,098	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$8,841,558	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$488	\$705	\$543
Per Capita Expenditures:	\$544	\$667	\$526
Revenues over (under) Expenditures:	-\$918,460	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	64.57%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$5,708,959	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$351	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,833,196	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$7,808,810	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$12,130,741	\$7,233,139	\$1,769,840
Per Capita Debt:	\$747	\$1,147	\$512
General Obligation Debt over EAV:	1.35%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$47,722,401	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,938	\$1,251	\$964
Revenue Collected During FY 07:	\$5,718,565	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$445,905	\$2,265,573	\$984,738
Per Capita Revenue:	\$352	\$425	\$269
Per Capita Expenditures:	\$27	\$382	\$256
Operating Income (loss):	\$5,272,660	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	11871.46%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$52,935,449	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,259	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pulaski Village**

Unit Code: **077/040/32** County: **PULASKI**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,683,190**

Equalized Assessed Valuation: **\$618,223**

Population: **246**

Employees:

Full Time: **2**

Part Time: **8**

Salaries Paid: **\$58,585**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$59,560	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$242	\$626	\$410
Revenue Collected During FY 07:	\$136,906	\$238,534	\$106,702
Expenditures During FY 07:	\$137,727	\$214,348	\$98,263
Per Capita Revenue:	\$557	\$560	\$265
Per Capita Expenditures:	\$560	\$503	\$242
Revenues over (under) Expenditures:	-\$821	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	28.13%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$38,739	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$157	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$24,204	\$34,107	\$
Total Unrestricted Net Assets:	\$33,572	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$86,652	\$367,655	\$31,000
Per Capita Debt:	\$352	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,442,568	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$5,864	\$2,082	\$714
Revenue Collected During FY 07:	\$68,574	\$192,670	\$73,226
Expenditures During FY 07:	\$111,467	\$188,012	\$78,194
Per Capita Revenue:	\$279	\$488	\$184
Per Capita Expenditures:	\$453	\$486	\$201
Operating Income (loss):	-\$42,893	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1255.69%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,399,675	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$5,690	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Quincy City

Unit Code: 001/070/30

County: ADAMS

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$427,514,850

Equalized Assessed Valuation:

\$454,259,655

Population:

40,366

Employees:

Full Time:

367

Part Time:

43

Salaries Paid:

\$18,143,346

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$63,540,442	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$1,574	\$409	\$353
Revenue Collected During FY 07:	\$23,680,181	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$23,754,490	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$587	\$860	\$843
Per Capita Expenditures:	\$588	\$825	\$810
Revenues over (under) Expenditures:	-\$74,309	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	33.61%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$7,984,966	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$198	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,549,634	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$2,522,858	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$25,091,454	\$65,742,574	\$41,290,999
Per Capita Debt:	\$622	\$1,242	\$972
General Obligation Debt over EAV:	3.61%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$76,101,952	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$1,885	\$1,159	\$985
Revenue Collected During FY 07:	\$10,250,162	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$10,753,609	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$254	\$296	\$246
Per Capita Expenditures:	\$266	\$270	\$220
Operating Income (loss):	-\$503,447	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	717.31%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$77,136,901	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$1,911	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Radom Village**

Unit Code: **095/050/32** County: **WASHINGTON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$231,925**

Equalized Assessed Valuation: **\$1,326,431**

Population: **395**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$18,060**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$67,104	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$170	\$626	\$410
Revenue Collected During FY 07:	\$72,577	\$238,534	\$106,702
Expenditures During FY 07:	\$60,899	\$214,348	\$98,263
Per Capita Revenue:	\$184	\$560	\$265
Per Capita Expenditures:	\$154	\$503	\$242
Revenues over (under) Expenditures:	\$11,678	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	129.37%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$78,782	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$199	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$78,782	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$40,000	\$367,655	\$31,000
Per Capita Debt:	\$101	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$382,620	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$969	\$2,082	\$714
Revenue Collected During FY 07:	\$61,578	\$192,670	\$73,226
Expenditures During FY 07:	\$101,290	\$188,012	\$78,194
Per Capita Revenue:	\$156	\$488	\$184
Per Capita Expenditures:	\$256	\$486	\$201
Operating Income (loss):	-\$39,712	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	338.54%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$342,908	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$868	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raleigh Village**

Unit Code: **082/035/32** County: **SALINE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$103,328**

Equalized Assessed Valuation: **\$1,824,761**

Population: **340**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$13,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$252,604	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$743	\$626	\$410
Revenue Collected During FY 07:	\$70,390	\$238,534	\$106,702
Expenditures During FY 07:	\$58,072	\$214,348	\$98,263
Per Capita Revenue:	\$207	\$560	\$265
Per Capita Expenditures:	\$171	\$503	\$242
Revenues over (under) Expenditures:	\$12,318	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	456.20%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$264,922	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$779	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$28,700	\$34,107	\$
Total Unrestricted Net Assets:	\$236,222	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$589,459	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,734	\$2,082	\$714
Revenue Collected During FY 07:	\$29,932	\$192,670	\$73,226
Expenditures During FY 07:	\$27,215	\$188,012	\$78,194
Per Capita Revenue:	\$88	\$488	\$184
Per Capita Expenditures:	\$80	\$486	\$201
Operating Income (loss):	\$2,717	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	2175.92%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$592,176	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,742	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ramsey Village

Unit Code: 026/025/32

County: FAYETTE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,181,500

Equalized Assessed Valuation:

\$4,248,329

Population:

1,056

Employees:

Full Time:

4

Part Time:

8

Salaries Paid:

\$139,477

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$469,409	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$445	\$504	\$352
Revenue Collected During FY 07:	\$294,983	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$352,171	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$279	\$705	\$543
Per Capita Expenditures:	\$333	\$667	\$526
Revenues over (under) Expenditures:	-\$57,188	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	117.05%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$412,221	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$390	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$123,793	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$280,428	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$607,094	\$7,233,139	\$1,769,840
Per Capita Debt:	\$575	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,895,687	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,795	\$1,251	\$964
Revenue Collected During FY 07:	\$355,794	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$322,464	\$2,265,573	\$984,738
Per Capita Revenue:	\$337	\$425	\$269
Per Capita Expenditures:	\$305	\$382	\$256
Operating Income (loss):	\$33,330	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	598.21%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,929,017	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,827	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rankin Village**

Unit Code: **092/080/32** County: **VERMILION**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$887,540**

Equalized Assessed Valuation: **\$2,490,979**

Population: **617**

Employees:

Full Time: **1**

Part Time: **19**

Salaries Paid: **\$89,341**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$104,127	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$169	\$626	\$410
Revenue Collected During FY 07:	\$165,237	\$238,534	\$106,702
Expenditures During FY 07:	\$152,731	\$214,348	\$98,263
Per Capita Revenue:	\$268	\$560	\$265
Per Capita Expenditures:	\$248	\$503	\$242
Revenues over (under) Expenditures:	\$12,506	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	69.26%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$105,782	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$171	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$105,782	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$323,142	\$367,655	\$31,000
Per Capita Debt:	\$524	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$269,063	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$436	\$2,082	\$714
Revenue Collected During FY 07:	\$366,828	\$192,670	\$73,226
Expenditures During FY 07:	\$191,142	\$188,012	\$78,194
Per Capita Revenue:	\$595	\$488	\$184
Per Capita Expenditures:	\$310	\$486	\$201
Operating Income (loss):	\$175,686	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	247.99%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$474,007	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$768	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ransom Village**

Unit Code: **050/090/32** County: **LASALLE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$237,717**

Equalized Assessed Valuation: **\$4,352,708**

Population: **425**

Employees:

Full Time: **1**

Part Time: **17**

Salaries Paid: **\$75,771**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$53,140	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$125	\$626	\$410
Revenue Collected During FY 07:	\$111,113	\$238,534	\$106,702
Expenditures During FY 07:	\$122,263	\$214,348	\$98,263
Per Capita Revenue:	\$261	\$560	\$265
Per Capita Expenditures:	\$288	\$503	\$242
Revenues over (under) Expenditures:	-\$11,150	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	41.28%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$50,469	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$119	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$70,064	\$34,107	\$
Total Unrestricted Net Assets:	-\$19,595	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$109,000	\$367,655	\$31,000
Per Capita Debt:	\$256	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$27,567	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	-\$65	\$2,082	\$714
Revenue Collected During FY 07:	\$38,665	\$192,670	\$73,226
Expenditures During FY 07:	\$58,826	\$188,012	\$78,194
Per Capita Revenue:	\$91	\$488	\$184
Per Capita Expenditures:	\$138	\$486	\$201
Operating Income (loss):	-\$20,161	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	-53.05%	453.77%	320.39%
Ending Retained Earnings for FY 07:	-\$31,207	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	-\$73	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rantoul Village**

Unit Code: **010/080/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$49,618,013**

Equalized Assessed Valuation: **\$102,273,576**

Population: **12,309**

Employees:

Full Time: **138**

Part Time: **314**

Salaries Paid: **\$7,024,852**

Blended Component Units

Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,697,511	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$544	\$504	\$352
Revenue Collected During FY 07:	\$9,643,892	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$9,292,115	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$783	\$705	\$543
Per Capita Expenditures:	\$755	\$667	\$526
Revenues over (under) Expenditures:	\$351,777	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	91.11%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$8,466,063	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$688	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,603,005	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$5,331,551	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$18,100,017	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,470	\$1,147	\$512
General Obligation Debt over EAV:	12.46%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$111,376,191	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$9,048	\$1,251	\$964
Revenue Collected During FY 07:	\$20,583,903	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$20,648,494	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,672	\$425	\$269
Per Capita Expenditures:	\$1,678	\$382	\$256
Operating Income (loss):	-\$64,591	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	526.95%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$108,806,871	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$8,840	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rapids City Village**

Unit Code: **081/065/32**

County: **ROCK ISLAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$843,135

Equalized Assessed Valuation:

\$21,547,410

Population:

953

Employees:

Full Time:

2

Part Time:

9

Salaries Paid:

\$138,308

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$337,165	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$354	\$626	\$410
Revenue Collected During FY 07:	\$366,588	\$238,534	\$106,702
Expenditures During FY 07:	\$330,646	\$214,348	\$98,263
Per Capita Revenue:	\$385	\$560	\$265
Per Capita Expenditures:	\$347	\$503	\$242
Revenues over (under) Expenditures:	\$35,942	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	112.84%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$373,107	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$392	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$369,512	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$698,479	\$367,655	\$31,000
Per Capita Debt:	\$733	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,625,792	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,755	\$2,082	\$714
Revenue Collected During FY 07:	\$314,032	\$192,670	\$73,226
Expenditures During FY 07:	\$386,617	\$188,012	\$78,194
Per Capita Revenue:	\$330	\$488	\$184
Per Capita Expenditures:	\$406	\$486	\$201
Operating Income (loss):	-\$72,585	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	660.40%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$2,553,207	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,679	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raritan Village**

Unit Code: **036/040/32** County: **HENDERSON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$46,300**

Equalized Assessed Valuation: **\$705,446**

Population: **140**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$4,738**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$104,618	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$747	\$626	\$410
Revenue Collected During FY 07:	\$43,442	\$238,534	\$106,702
Expenditures During FY 07:	\$30,821	\$214,348	\$98,263
Per Capita Revenue:	\$310	\$560	\$265
Per Capita Expenditures:	\$220	\$503	\$242
Revenues over (under) Expenditures:	\$12,621	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	369.03%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$113,739	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$812	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$21,876	\$34,107	\$
Total Unrestricted Net Assets:	\$91,863	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$452,107	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,229	\$2,082	\$714
Revenue Collected During FY 07:	\$25,237	\$192,670	\$73,226
Expenditures During FY 07:	\$23,130	\$188,012	\$78,194
Per Capita Revenue:	\$180	\$488	\$184
Per Capita Expenditures:	\$165	\$486	\$201
Operating Income (loss):	\$2,107	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1963.74%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$454,214	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,244	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raymond Village**

Unit Code: **068/070/32**

County: **MONTGOME**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,155,800

Equalized Assessed Valuation:

\$9,920,537

Population:

927

Employees:

Full Time:

8

Part Time:

5

Salaries Paid:

\$264,878

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$558,824	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$603	\$626	\$410
Revenue Collected During FY 07:	\$407,289	\$238,534	\$106,702
Expenditures During FY 07:	\$405,469	\$214,348	\$98,263
Per Capita Revenue:	\$439	\$560	\$265
Per Capita Expenditures:	\$437	\$503	\$242
Revenues over (under) Expenditures:	\$1,820	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	133.35%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$540,709	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$583	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$540,709	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,325,372	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,430	\$2,082	\$714
Revenue Collected During FY 07:	\$456,067	\$192,670	\$73,226
Expenditures During FY 07:	\$466,671	\$188,012	\$78,194
Per Capita Revenue:	\$492	\$488	\$184
Per Capita Expenditures:	\$503	\$486	\$201
Operating Income (loss):	-\$10,604	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	286.01%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,334,703	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,440	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Red Bud City

Unit Code: 079/050/30

County: RANDOLPH

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$10,914,753

Equalized Assessed Valuation:

\$55,265,413

Population:

3,568

Employees:

Full Time:

29

Part Time:

59

Salaries Paid:

\$1,364,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,761,252	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,054	\$504	\$352
Revenue Collected During FY 07:	\$2,242,137	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,834,148	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$628	\$705	\$543
Per Capita Expenditures:	\$514	\$667	\$526
Revenues over (under) Expenditures:	\$407,989	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	227.35%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,169,971	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,169	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,169,971	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,074,479	\$7,233,139	\$1,769,840
Per Capita Debt:	\$581	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$12,117,972	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,396	\$1,251	\$964
Revenue Collected During FY 07:	\$6,115,252	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$5,816,551	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,714	\$425	\$269
Per Capita Expenditures:	\$1,630	\$382	\$256
Operating Income (loss):	\$298,701	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	213.47%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$12,416,673	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,480	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Redmon Village**

Unit Code: **023/040/32** County: **EDGAR**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$69,290**

Equalized Assessed Valuation: **\$748,482**

Population: **201**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$16,443**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$31,337	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$156	\$626	\$410
Revenue Collected During FY 07:	\$29,474	\$238,534	\$106,702
Expenditures During FY 07:	\$33,327	\$214,348	\$98,263
Per Capita Revenue:	\$147	\$560	\$265
Per Capita Expenditures:	\$166	\$503	\$242
Revenues over (under) Expenditures:	-\$3,853	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	82.47%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$27,484	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$137	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$10,274	\$2,848	\$
Total Unreserved Funds:	\$17,210	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$6,176	\$367,655	\$31,000
Per Capita Debt:	\$31	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$2,633	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	-\$13	\$2,082	\$714
Revenue Collected During FY 07:	\$29,034	\$192,670	\$73,226
Expenditures During FY 07:	\$22,161	\$188,012	\$78,194
Per Capita Revenue:	\$144	\$488	\$184
Per Capita Expenditures:	\$110	\$486	\$201
Operating Income (loss):	\$6,873	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	19.13%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$4,240	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$21	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Reynolds Village

Unit Code: 081/070/32

County: ROCK ISLAND

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$347,740

Equalized Assessed Valuation:

\$5,008,266

Population:

491

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$49,865

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$227,758	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$464	\$626	\$410
Revenue Collected During FY 07:	\$132,540	\$238,534	\$106,702
Expenditures During FY 07:	\$134,619	\$214,348	\$98,263
Per Capita Revenue:	\$270	\$560	\$265
Per Capita Expenditures:	\$274	\$503	\$242
Revenues over (under) Expenditures:	-\$2,079	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	167.64%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$225,679	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$460	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,500	\$34,107	\$
Total Unrestricted Net Assets:	\$218,179	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$806,586	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,643	\$2,082	\$714
Revenue Collected During FY 07:	\$146,762	\$192,670	\$73,226
Expenditures During FY 07:	\$102,128	\$188,012	\$78,194
Per Capita Revenue:	\$299	\$488	\$184
Per Capita Expenditures:	\$208	\$486	\$201
Operating Income (loss):	\$44,634	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	833.48%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$851,220	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,734	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Richmond Village**

Unit Code: **063/095/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,111,932

Equalized Assessed Valuation:

\$55,346,881

Population:

1,612

Employees:

Full Time:

12

Part Time:

25

Salaries Paid:

\$637,810

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$164,074	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$102	\$504	\$352
Revenue Collected During FY 07:	\$1,458,935	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,351,910	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$905	\$705	\$543
Per Capita Expenditures:	\$839	\$667	\$526
Revenues over (under) Expenditures:	\$107,025	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	20.05%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$271,099	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$168	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$82,250	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$185,858	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$6,648,323	\$7,233,139	\$1,769,840
Per Capita Debt:	\$4,124	\$1,147	\$512
General Obligation Debt over EAV:	1.59%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,079,266	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,771	\$1,251	\$964
Revenue Collected During FY 07:	\$665,169	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$515,201	\$2,265,573	\$984,738
Per Capita Revenue:	\$413	\$425	\$269
Per Capita Expenditures:	\$320	\$382	\$256
Operating Income (loss):	\$149,968	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	1262.24%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,503,057	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$4,034	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Richton Park Village**

Unit Code: **016/470/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,013,721

Equalized Assessed Valuation:

\$155,327,244

Population:

12,937

Employees:

Full Time:

65

Part Time:

107

Salaries Paid:

\$3,328,821

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,944,956	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$228	\$504	\$352
Revenue Collected During FY 07:	\$6,876,337	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$7,230,214	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$532	\$705	\$543
Per Capita Expenditures:	\$559	\$667	\$526
Revenues over (under) Expenditures:	-\$353,877	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	39.54%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,858,531	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$221	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,148,539	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$10,607,347	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,954,216	\$7,233,139	\$1,769,840
Per Capita Debt:	\$615	\$1,147	\$512
General Obligation Debt over EAV:	4.34%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$9,903,365	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$766	\$1,251	\$964
Revenue Collected During FY 07:	\$2,570,169	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,517,420	\$2,265,573	\$984,738
Per Capita Revenue:	\$199	\$425	\$269
Per Capita Expenditures:	\$195	\$382	\$256
Operating Income (loss):	\$52,749	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	383.60%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$9,656,815	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$746	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Richview Village**

Unit Code: **095/055/32**

County: **WASHINGTON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$427,285

Equalized Assessed Valuation:

\$1,749,564

Population:

298

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$27,593

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$91,897	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$308	\$626	\$410
Revenue Collected During FY 07:	\$93,263	\$238,534	\$106,702
Expenditures During FY 07:	\$76,653	\$214,348	\$98,263
Per Capita Revenue:	\$313	\$560	\$265
Per Capita Expenditures:	\$257	\$503	\$242
Revenues over (under) Expenditures:	\$16,610	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	141.56%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$108,507	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$364	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$71,639	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$681,000	\$367,655	\$31,000
Per Capita Debt:	\$2,285	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,103,922	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$7,060	\$2,082	\$714
Revenue Collected During FY 07:	\$157,307	\$192,670	\$73,226
Expenditures During FY 07:	\$202,608	\$188,012	\$78,194
Per Capita Revenue:	\$528	\$488	\$184
Per Capita Expenditures:	\$680	\$486	\$201
Operating Income (loss):	-\$45,301	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1016.06%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$2,058,621	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$6,908	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridge Farm Village**

Unit Code: **092/085/32**

County: **VERMILION**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$545,811

Equalized Assessed Valuation:

\$4,594,221

Population:

921

Employees:

Full Time:

4

Part Time:

2

Salaries Paid:

\$151,301

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$245,225	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$266	\$626	\$410
Revenue Collected During FY 07:	\$242,804	\$238,534	\$106,702
Expenditures During FY 07:	\$238,228	\$214,348	\$98,263
Per Capita Revenue:	\$264	\$560	\$265
Per Capita Expenditures:	\$259	\$503	\$242
Revenues over (under) Expenditures:	\$4,576	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	104.86%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$249,801	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$271	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,990	\$34,107	\$
Total Unrestricted Net Assets:	\$165,811	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$201,807	\$367,655	\$31,000
Per Capita Debt:	\$219	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,472,483	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,599	\$2,082	\$714
Revenue Collected During FY 07:	\$245,644	\$192,670	\$73,226
Expenditures During FY 07:	\$290,892	\$188,012	\$78,194
Per Capita Revenue:	\$267	\$488	\$184
Per Capita Expenditures:	\$316	\$486	\$201
Operating Income (loss):	-\$45,248	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	490.64%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,427,235	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,550	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridgway Village**

Unit Code: **030/035/32**

County: **GALLATIN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$650,000

Equalized Assessed Valuation:

\$2,987,048

Population:

928

Employees:

Full Time:

8

Part Time:

9

Salaries Paid:

\$184,317

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$125,236	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$135	\$626	\$410
Revenue Collected During FY 07:	\$316,352	\$238,534	\$106,702
Expenditures During FY 07:	\$387,118	\$214,348	\$98,263
Per Capita Revenue:	\$341	\$560	\$265
Per Capita Expenditures:	\$417	\$503	\$242
Revenues over (under) Expenditures:	-\$70,766	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	14.07%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$54,470	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$59	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,806	\$34,107	\$
Total Unrestricted Net Assets:	\$48,664	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$156,592	\$367,655	\$31,000
Per Capita Debt:	\$169	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$690,284	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$744	\$2,082	\$714
Revenue Collected During FY 07:	\$224,426	\$192,670	\$73,226
Expenditures During FY 07:	\$241,133	\$188,012	\$78,194
Per Capita Revenue:	\$242	\$488	\$184
Per Capita Expenditures:	\$260	\$486	\$201
Operating Income (loss):	-\$16,707	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	279.34%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$673,577	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$726	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridott Village**

Unit Code: **089/050/32**

County: **STEPHENSON**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$45,000

Equalized Assessed Valuation:

\$5,460

Population:

160

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$3,549

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,546	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$16	\$626	\$410
Revenue Collected During FY 07:	\$33,513	\$238,534	\$106,702
Expenditures During FY 07:	\$	\$214,348	\$98,263
Per Capita Revenue:	\$209	\$560	\$265
Per Capita Expenditures:	\$	\$503	\$242
Revenues over (under) Expenditures:	\$33,513	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	0.00%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$36,059	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$225	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ringwood Village

Unit Code: 063/094/32

County: MCHENRY

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,339,547

Equalized Assessed Valuation:

\$35,596,048

Population:

600

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$20,040

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$569,834	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$950	\$626	\$410
Revenue Collected During FY 07:	\$343,914	\$238,534	\$106,702
Expenditures During FY 07:	\$443,053	\$214,348	\$98,263
Per Capita Revenue:	\$573	\$560	\$265
Per Capita Expenditures:	\$738	\$503	\$242
Revenues over (under) Expenditures:	-\$99,139	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	106.24%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$470,695	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$784	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$221,249	\$34,107	\$
Total Unrestricted Net Assets:	\$249,446	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rio Village**

Unit Code: **048/050/32**

County: **KNOX**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$170,022

Equalized Assessed Valuation:

\$1,614,846

Population:

232

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$9,595

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$270,307	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,165	\$626	\$410
Revenue Collected During FY 07:	\$59,304	\$238,534	\$106,702
Expenditures During FY 07:	\$72,944	\$214,348	\$98,263
Per Capita Revenue:	\$256	\$560	\$265
Per Capita Expenditures:	\$314	\$503	\$242
Revenues over (under) Expenditures:	-\$13,640	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	345.01%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$251,667	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,085	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,381	\$34,107	\$
Total Unrestricted Net Assets:	\$237,286	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$78,000	\$367,655	\$31,000
Per Capita Debt:	\$336	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$252,770	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,090	\$2,082	\$714
Revenue Collected During FY 07:	\$39,271	\$192,670	\$73,226
Expenditures During FY 07:	\$60,808	\$188,012	\$78,194
Per Capita Revenue:	\$169	\$488	\$184
Per Capita Expenditures:	\$262	\$486	\$201
Operating Income (loss):	-\$21,537	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	388.49%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$236,233	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,018	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ripley Village**

Unit Code: **005/020/32**

County: **BROWN**

Fiscal Year End:

12/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$68,638

Equalized Assessed Valuation:

\$211,110

Population:

103

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$4,108

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$99,118	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$962	\$626	\$410
Revenue Collected During FY 07:	\$71,820	\$238,534	\$106,702
Expenditures During FY 07:	\$98,302	\$214,348	\$98,263
Per Capita Revenue:	\$697	\$560	\$265
Per Capita Expenditures:	\$954	\$503	\$242
Revenues over (under) Expenditures:	-\$26,482	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	73.89%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$72,636	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$705	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,375	\$2,848	\$
Total Unreserved Funds:	\$30,630	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **River Forest Village**

Unit Code: **016/480/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,483,739

Equalized Assessed Valuation:

\$491,723,633

Population:

11,635

Employees:

Full Time:

84

Part Time:

19

Salaries Paid:

\$6,103,615

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,498,815	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$387	\$504	\$352
Revenue Collected During FY 07:	\$10,835,508	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$11,044,946	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$931	\$705	\$543
Per Capita Expenditures:	\$949	\$667	\$526
Revenues over (under) Expenditures:	-\$209,438	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	37.29%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,118,147	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$354	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,836,089	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,188,890	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,541,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$906	\$1,147	\$512
General Obligation Debt over EAV:	2.03%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,268,741	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$539	\$1,251	\$964
Revenue Collected During FY 07:	\$2,079,065	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,279,839	\$2,265,573	\$984,738
Per Capita Revenue:	\$179	\$425	\$269
Per Capita Expenditures:	\$196	\$382	\$256
Operating Income (loss):	-\$200,774	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	266.16%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,067,967	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$522	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **River Grove Village**

Unit Code: **016/485/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,886,260

Equalized Assessed Valuation:

\$224,701,268

Population:

10,157

Employees:

Full Time:

159

Part Time:

56

Salaries Paid:

\$4,195,916

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,838,122	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$476	\$504	\$352
Revenue Collected During FY 07:	\$9,003,075	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$9,117,763	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$886	\$705	\$543
Per Capita Expenditures:	\$898	\$667	\$526
Revenues over (under) Expenditures:	-\$114,688	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	54.64%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,981,566	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$490	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,877,455	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$5,671,012	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$12,633,196	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,244	\$1,147	\$512
General Obligation Debt over EAV:	2.10%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,869,621	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$283	\$1,251	\$964
Revenue Collected During FY 07:	\$1,544,973	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,236,283	\$2,265,573	\$984,738
Per Capita Revenue:	\$152	\$425	\$269
Per Capita Expenditures:	\$122	\$382	\$256
Operating Income (loss):	\$308,690	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	257.09%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,178,311	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$313	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Riverdale Village**

Unit Code: **016/475/32**

County: **COOK**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$34,816,684

Equalized Assessed Valuation:

\$135,483,972

Population:

15,055

Employees:

Full Time:

88

Part Time:

19

Salaries Paid:

\$7,347,607

Blended Component Units

Number Submitted = 1

Riverdale Village

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	-\$1,814,134	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	-\$121	\$504	\$352
Revenue Collected During FY 07:	\$8,723,044	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$8,820,110	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$579	\$705	\$543
Per Capita Expenditures:	\$586	\$667	\$526
Revenues over (under) Expenditures:	-\$97,066	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	-23.95%	92.67%	70.72%
Ending Fund Balance for FY 07:	-\$2,112,828	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	-\$140	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$786,700	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,210,339	\$7,233,139	\$1,769,840
Per Capita Debt:	\$678	\$1,147	\$512
General Obligation Debt over EAV:	1.60%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$9,841,887	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$654	\$1,251	\$964
Revenue Collected During FY 07:	\$2,880,706	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,081,093	\$2,265,573	\$984,738
Per Capita Revenue:	\$191	\$425	\$269
Per Capita Expenditures:	\$205	\$382	\$256
Operating Income (loss):	-\$200,387	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	311.95%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$9,611,500	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$638	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Riverside Village**

Unit Code: **016/490/32**

County: **COOK**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,652,053

Equalized Assessed Valuation:

\$311,428,184

Population:

8,895

Employees:

Full Time:

40

Part Time:

110

Salaries Paid:

\$4,085,283

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,290,177	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$595	\$504	\$352
Revenue Collected During FY 07:	\$7,993,417	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$8,285,363	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$899	\$705	\$543
Per Capita Expenditures:	\$931	\$667	\$526
Revenues over (under) Expenditures:	-\$291,946	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	48.93%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,053,849	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$456	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,316,495	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$5,222,548	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,146,853	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,141	\$1,147	\$512
General Obligation Debt over EAV:	1.51%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$10,823,804	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,217	\$1,251	\$964
Revenue Collected During FY 07:	\$2,455,592	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,022,804	\$2,265,573	\$984,738
Per Capita Revenue:	\$276	\$425	\$269
Per Capita Expenditures:	\$227	\$382	\$256
Operating Income (loss):	\$432,788	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	556.97%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$11,266,319	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,267	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Riverton Village**

Unit Code: **083/095/32**

County: **SANGAMON**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,263,418

Equalized Assessed Valuation:

\$33,894,017

Population:

2,997

Employees:

Full Time:

49

Part Time:

Salaries Paid:

\$1,091,177

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$411,663	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$137	\$504	\$352
Revenue Collected During FY 07:	\$930,961	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$873,393	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$311	\$705	\$543
Per Capita Expenditures:	\$291	\$667	\$526
Revenues over (under) Expenditures:	\$57,568	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	56.08%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$489,765	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$163	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$489,765	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,600,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$534	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,997,761	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,335	\$1,251	\$964
Revenue Collected During FY 07:	\$3,831,887	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,350,022	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,279	\$425	\$269
Per Capita Expenditures:	\$1,451	\$382	\$256
Operating Income (loss):	-\$518,135	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	148.48%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,459,092	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,155	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Riverwoods Village**

Unit Code: **049/155/32**

County: **LAKE**

Fiscal Year End:

12/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$14,791,100

Equalized Assessed Valuation:

\$433,301,791

Population:

4,098

Employees:

Full Time:

10

Part Time:

12

Salaries Paid:

\$997,642

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$11,985,583	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$2,925	\$504	\$352
Revenue Collected During FY 07:	\$3,656,828	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,225,865	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$892	\$705	\$543
Per Capita Expenditures:	\$543	\$667	\$526
Revenues over (under) Expenditures:	\$1,430,963	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	609.40%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$13,564,462	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$3,310	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,044,092	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$12,747,221	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,118,832	\$7,233,139	\$1,769,840
Per Capita Debt:	\$761	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$10,216,862	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,493	\$1,251	\$964
Revenue Collected During FY 07:	\$2,050,330	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,571,583	\$2,265,573	\$984,738
Per Capita Revenue:	\$500	\$425	\$269
Per Capita Expenditures:	\$384	\$382	\$256
Operating Income (loss):	\$478,747	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	680.56%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$10,695,609	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,610	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roanoke Village**

Unit Code: **102/060/32**

County: **WOODFORD**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,447,900

Equalized Assessed Valuation:

\$29,203,860

Population:

1,998

Employees:

Full Time:

3

Part Time:

70

Salaries Paid:

\$245,717

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,267,511	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$634	\$504	\$352
Revenue Collected During FY 07:	\$978,210	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$724,984	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$490	\$705	\$543
Per Capita Expenditures:	\$363	\$667	\$526
Revenues over (under) Expenditures:	\$253,226	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	203.27%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,473,696	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$738	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,840	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,505,194	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$66,262	\$7,233,139	\$1,769,840
Per Capita Debt:	\$33	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,356,742	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,180	\$1,251	\$964
Revenue Collected During FY 07:	\$327,512	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$337,476	\$2,265,573	\$984,738
Per Capita Revenue:	\$164	\$425	\$269
Per Capita Expenditures:	\$169	\$382	\$256
Operating Income (loss):	-\$9,964	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	709.33%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,393,819	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,198	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Roberts Village**

Unit Code: **027/045/32** County: **FORD**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$397,445**

Equalized Assessed Valuation: **\$2,876,450**

Population: **387**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$37,225**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$163,863	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$423	\$626	\$410
Revenue Collected During FY 07:	\$166,126	\$238,534	\$106,702
Expenditures During FY 07:	\$165,690	\$214,348	\$98,263
Per Capita Revenue:	\$429	\$560	\$265
Per Capita Expenditures:	\$428	\$503	\$242
Revenues over (under) Expenditures:	\$436	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	99.16%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$164,299	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$425	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$164,299	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$106,040	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$274	\$2,082	\$714
Revenue Collected During FY 07:	\$39,462	\$192,670	\$73,226
Expenditures During FY 07:	\$63,725	\$188,012	\$78,194
Per Capita Revenue:	\$102	\$488	\$184
Per Capita Expenditures:	\$165	\$486	\$201
Operating Income (loss):	-\$24,263	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	128.33%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$81,777	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$211	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Robinson City**

Unit Code: **017/030/30** County: **CRAWFORD**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,594,308**

Equalized Assessed Valuation: **\$56,955,519**

Population: **7,200**

Employees:

Full Time: **45**

Part Time: **68**

Salaries Paid: **\$1,953,503**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,350,503	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$188	\$504	\$352
Revenue Collected During FY 07:	\$3,707,084	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,471,452	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$515	\$705	\$543
Per Capita Expenditures:	\$482	\$667	\$526
Revenues over (under) Expenditures:	\$235,632	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	48.07%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,668,734	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$232	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,413,069	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$255,665	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,957,080	\$7,233,139	\$1,769,840
Per Capita Debt:	\$272	\$1,147	\$512
General Obligation Debt over EAV:	2.91%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,283,451	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$873	\$1,251	\$964
Revenue Collected During FY 07:	\$701,780	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$720,650	\$2,265,573	\$984,738
Per Capita Revenue:	\$97	\$425	\$269
Per Capita Expenditures:	\$100	\$382	\$256
Operating Income (loss):	-\$18,870	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	865.83%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,239,581	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$867	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rochelle City**

Unit Code: **071/055/30**

County: **OGLE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$57,446,067

Equalized Assessed Valuation:

\$174,278,520

Population:

9,771

Employees:

Full Time:

121

Part Time:

40

Salaries Paid:

\$6,498,366

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,635,527	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$474	\$504	\$352
Revenue Collected During FY 07:	\$7,247,920	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$7,743,167	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$742	\$705	\$543
Per Capita Expenditures:	\$792	\$667	\$526
Revenues over (under) Expenditures:	-\$495,247	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	59.42%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,601,107	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$471	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,077,029	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$5,967,521	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$24,234,899	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,480	\$1,147	\$512
General Obligation Debt over EAV:	0.11%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$54,147,070	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$5,542	\$1,251	\$964
Revenue Collected During FY 07:	\$23,868,700	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$20,831,804	\$2,265,573	\$984,738
Per Capita Revenue:	\$2,443	\$425	\$269
Per Capita Expenditures:	\$2,132	\$382	\$256
Operating Income (loss):	\$3,036,896	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	271.53%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$56,563,593	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$5,789	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rochester Village**

Unit Code: **083/100/32**

County: **SANGAMON**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,409,522

Equalized Assessed Valuation:

\$58,132,784

Population:

3,442

Employees:

Full Time:

14

Part Time:

5

Salaries Paid:

\$666,945

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$891,068	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$259	\$504	\$352
Revenue Collected During FY 07:	\$1,252,165	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,349,166	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$364	\$705	\$543
Per Capita Expenditures:	\$392	\$667	\$526
Revenues over (under) Expenditures:	-\$97,001	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	60.91%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$821,748	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$239	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$316,370	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$897,975	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,251,234	\$7,233,139	\$1,769,840
Per Capita Debt:	\$654	\$1,147	\$512
General Obligation Debt over EAV:	1.25%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,239,708	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$941	\$1,251	\$964
Revenue Collected During FY 07:	\$1,240,380	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,084,057	\$2,265,573	\$984,738
Per Capita Revenue:	\$360	\$425	\$269
Per Capita Expenditures:	\$315	\$382	\$256
Operating Income (loss):	\$156,323	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	314.43%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,408,622	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$990	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rock City Village**

Unit Code: **089/055/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$68,000**

Equalized Assessed Valuation: **\$3,195,197**

Population: **320**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$12,919**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$264,903	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$828	\$626	\$410
Revenue Collected During FY 07:	\$68,321	\$238,534	\$106,702
Expenditures During FY 07:	\$52,899	\$214,348	\$98,263
Per Capita Revenue:	\$214	\$560	\$265
Per Capita Expenditures:	\$165	\$503	\$242
Revenues over (under) Expenditures:	\$15,422	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	529.92%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$280,325	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$876	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$111,502	\$34,107	\$
Total Unrestricted Net Assets:	\$168,826	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$596,431	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,864	\$2,082	\$714
Revenue Collected During FY 07:	\$64,692	\$192,670	\$73,226
Expenditures During FY 07:	\$63,565	\$188,012	\$78,194
Per Capita Revenue:	\$202	\$488	\$184
Per Capita Expenditures:	\$199	\$486	\$201
Operating Income (loss):	\$1,127	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	948.37%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$602,834	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,884	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rock Falls City**

Unit Code: **098/050/30** County: **WHITESIDE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,345,773**

Equalized Assessed Valuation: **\$69,771,095**

Population: **9,580**

Employees:

Full Time: **91**

Part Time: **39**

Salaries Paid: **\$3,658,461**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,354,073	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$246	\$504	\$352
Revenue Collected During FY 07:	\$5,388,338	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,152,331	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$562	\$705	\$543
Per Capita Expenditures:	\$538	\$667	\$526
Revenues over (under) Expenditures:	\$236,007	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	53.71%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,767,302	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$289	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,125,480	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,706,317	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,950,571	\$7,233,139	\$1,769,840
Per Capita Debt:	\$621	\$1,147	\$512
General Obligation Debt over EAV:	2.36%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$30,559,373	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,190	\$1,251	\$964
Revenue Collected During FY 07:	\$11,218,893	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$10,031,888	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,171	\$425	\$269
Per Capita Expenditures:	\$1,047	\$382	\$256
Operating Income (loss):	\$1,187,005	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	314.57%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$31,557,686	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,294	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Rock Island City**

Unit Code: **081/075/30** County: **ROCK ISLAN**

Fiscal Year End: **3/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$86,100,128**

Equalized Assessed Valuation: **\$438,165,561**

Population: **39,684**

Employees:

Full Time: **466**

Part Time:

Salaries Paid: **\$18,840,137**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$20,313,929	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$512	\$409	\$353
Revenue Collected During FY 07:	\$40,312,931	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$35,318,592	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,016	\$860	\$843
Per Capita Expenditures:	\$890	\$825	\$810
Revenues over (under) Expenditures:	\$4,994,339	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	62.58%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$22,102,697	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$557	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,647,989	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$25,977,855	\$8,588,109	\$11,470,800

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$24,083,303	\$65,742,574	\$41,290,999
Per Capita Debt:	\$607	\$1,242	\$972
General Obligation Debt over EAV:	4.54%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$33,043,452	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$833	\$1,159	\$985
Revenue Collected During FY 07:	\$17,071,206	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$17,061,746	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$430	\$296	\$246
Per Capita Expenditures:	\$430	\$270	\$220
Operating Income (loss):	\$9,460	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	197.63%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$33,718,829	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$850	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rockdale Village**

Unit Code: **099/105/32**

County: **WILL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,042,000

Equalized Assessed Valuation:

\$43,361,615

Population:

1,888

Employees:

Full Time:

10

Part Time:

16

Salaries Paid:

\$490,067

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,862,196	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$986	\$504	\$352
Revenue Collected During FY 07:	\$1,237,955	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$991,539	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$656	\$705	\$543
Per Capita Expenditures:	\$525	\$667	\$526
Revenues over (under) Expenditures:	\$246,416	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	212.66%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,108,612	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,117	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,105,248	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$33,200	\$7,233,139	\$1,769,840
Per Capita Debt:	\$18	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,195,285	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,281	\$1,251	\$964
Revenue Collected During FY 07:	\$1,231,199	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,052,376	\$2,265,573	\$984,738
Per Capita Revenue:	\$652	\$425	\$269
Per Capita Expenditures:	\$557	\$382	\$256
Operating Income (loss):	\$178,823	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	605.69%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,374,108	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,376	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Rockford City**

Unit Code: **101/035/30**

County: **WINNEBAGO**

Fiscal Year End:

12/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$312,139,872

Equalized Assessed Valuation:

\$2,032,642,000

Population:

150,115

Employees:

Full Time:

1,215

Part Time:

59

Salaries Paid:

\$75,268,232

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$44,885,170	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$299	\$409	\$353
Revenue Collected During FY 07:	\$159,640,273	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$151,503,713	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,063	\$860	\$843
Per Capita Expenditures:	\$1,009	\$825	\$810
Revenues over (under) Expenditures:	\$8,136,560	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	29.93%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$45,344,502	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$302	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,032,521	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$15,747,626	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$164,513,208	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,096	\$1,242	\$972
General Obligation Debt over EAV:	1.87%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$118,132,551	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$787	\$1,159	\$985
Revenue Collected During FY 07:	\$27,104,724	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$18,749,446	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$181	\$296	\$246
Per Capita Expenditures:	\$125	\$270	\$220
Operating Income (loss):	\$8,355,278	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	674.31%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$126,430,229	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$842	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rockton Village**

Unit Code: **101/040/32** County: **WINNEBAGO**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,415,534**

Equalized Assessed Valuation: **\$123,156,158**

Population: **7,440**

Employees:

Full Time: **23**

Part Time: **55**

Salaries Paid: **\$1,200,774**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$647,605	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$87	\$504	\$352
Revenue Collected During FY 07:	\$3,313,827	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,955,433	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$445	\$705	\$543
Per Capita Expenditures:	\$532	\$667	\$526
Revenues over (under) Expenditures:	-\$641,606	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	26.62%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,052,961	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$142	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$657,897	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,212,153	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,697,076	\$7,233,139	\$1,769,840
Per Capita Debt:	\$363	\$1,147	\$512
General Obligation Debt over EAV:	1.34%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,729,292	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$232	\$1,251	\$964
Revenue Collected During FY 07:	\$1,583,105	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,329,188	\$2,265,573	\$984,738
Per Capita Revenue:	\$213	\$425	\$269
Per Capita Expenditures:	\$179	\$382	\$256
Operating Income (loss):	\$253,917	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	143.69%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,909,909	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$257	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rockwood Village**

Unit Code: **079/055/32**

County: **RANDOLPH**

Fiscal Year End:

12/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$11,220

Equalized Assessed Valuation:

\$

Population:

50

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$2,280

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$88,505	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,770	\$626	\$410
Revenue Collected During FY 07:	\$14,756	\$238,534	\$106,702
Expenditures During FY 07:	\$11,441	\$214,348	\$98,263
Per Capita Revenue:	\$295	\$560	\$265
Per Capita Expenditures:	\$229	\$503	\$242
Revenues over (under) Expenditures:	\$3,315	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	802.55%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$91,820	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,836	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$91,820	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,873	\$367,655	\$31,000
Per Capita Debt:	\$57	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rolling Meadows City**

Unit Code: **016/500/30**

County: **COOK**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$48,905,568

Equalized Assessed Valuation:

\$965,178,443

Population:

24,604

Employees:

Full Time:

198

Part Time:

30

Salaries Paid:

\$19,949,352

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,402,547	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$220	\$504	\$352
Revenue Collected During FY 07:	\$25,341,232	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$25,784,057	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,030	\$705	\$543
Per Capita Expenditures:	\$1,048	\$667	\$526
Revenues over (under) Expenditures:	-\$442,825	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	5.40%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,392,651	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$57	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,753,784	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$8,983,731	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$37,396,505	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,520	\$1,147	\$512
General Obligation Debt over EAV:	2.86%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,645,244	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$311	\$1,251	\$964
Revenue Collected During FY 07:	\$8,033,193	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$9,000,906	\$2,265,573	\$984,738
Per Capita Revenue:	\$326	\$425	\$269
Per Capita Expenditures:	\$366	\$382	\$256
Operating Income (loss):	-\$967,713	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	70.49%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,344,419	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$258	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Romeoville Village**

Unit Code: **099/107/32**

County: **WILL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$112,623,900

Equalized Assessed Valuation:

\$1,013,751,842

Population:

38,000

Employees:

Full Time:

206

Part Time:

159

Salaries Paid:

\$15,341,745

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$8,971,390	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$236	\$409	\$353
Revenue Collected During FY 07:	\$39,125,710	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$36,269,316	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,030	\$860	\$843
Per Capita Expenditures:	\$954	\$825	\$810
Revenues over (under) Expenditures:	\$2,856,394	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	34.58%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$12,541,345	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$330	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,495,636	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$24,675,917	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$68,400,188	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,800	\$1,242	\$972
General Obligation Debt over EAV:	3.23%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$95,470,013	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$2,512	\$1,159	\$985
Revenue Collected During FY 07:	\$17,362,109	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$11,327,387	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$457	\$296	\$246
Per Capita Expenditures:	\$298	\$270	\$220
Operating Income (loss):	\$6,034,722	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	876.96%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$99,336,135	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$2,614	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roodhouse City**

Unit Code: **031/040/30** County: **GREENE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,422,214**

Equalized Assessed Valuation: **\$8,753,736**

Population: **2,215**

Employees:

Full Time: **24**

Part Time: **34**

Salaries Paid: **\$647,961**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$474,091	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$214	\$504	\$352
Revenue Collected During FY 07:	\$728,195	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$713,067	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$329	\$705	\$543
Per Capita Expenditures:	\$322	\$667	\$526
Revenues over (under) Expenditures:	\$15,128	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	68.61%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$489,219	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$221	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$492,785	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$589,492	\$7,233,139	\$1,769,840
Per Capita Debt:	\$266	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,932,287	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,775	\$1,251	\$964
Revenue Collected During FY 07:	\$2,495,896	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,690,576	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,127	\$425	\$269
Per Capita Expenditures:	\$1,215	\$382	\$256
Operating Income (loss):	-\$194,680	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	138.91%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,737,607	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,687	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roscoe Village**

Unit Code: **101/045/32**

County: **WINNEBAGO**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,340,400

Equalized Assessed Valuation:

\$171,488,046

Population:

8,789

Employees:

Full Time:

26

Part Time:

50

Salaries Paid:

\$1,208,002

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,491,971	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$397	\$504	\$352
Revenue Collected During FY 07:	\$4,744,551	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,525,435	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$540	\$705	\$543
Per Capita Expenditures:	\$515	\$667	\$526
Revenues over (under) Expenditures:	\$219,116	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	82.01%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,711,087	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$422	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$743,179	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$2,989,612	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$420,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$48	\$1,147	\$512
General Obligation Debt over EAV:	0.10%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rose Hill Village**

Unit Code: **040/020/32**

County: **JASPER**

Fiscal Year End:

12/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$14,628

Equalized Assessed Valuation:

\$463,505

Population:

78

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$165,927	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$2,127	\$626	\$410
Revenue Collected During FY 07:	\$15,590	\$238,534	\$106,702
Expenditures During FY 07:	\$5,944	\$214,348	\$98,263
Per Capita Revenue:	\$200	\$560	\$265
Per Capita Expenditures:	\$76	\$503	\$242
Revenues over (under) Expenditures:	\$9,646	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	2953.79%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$175,573	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$2,251	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$176,520	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roselle Village**

Unit Code: **022/095/32** County: **DUPAGE**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,913,125**

Equalized Assessed Valuation: **\$739,412,400**

Population: **23,115**

Employees:

Full Time: **115**

Part Time: **40**

Salaries Paid: **\$8,621,276**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$8,090,922	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$350	\$504	\$352
Revenue Collected During FY 07:	\$13,793,337	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$13,119,841	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$597	\$705	\$543
Per Capita Expenditures:	\$568	\$667	\$526
Revenues over (under) Expenditures:	\$673,496	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	66.76%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$8,758,403	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$379	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$851,961	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$5,681,847	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$15,486,047	\$7,233,139	\$1,769,840
Per Capita Debt:	\$670	\$1,147	\$512
General Obligation Debt over EAV:	0.60%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$14,368,321	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$622	\$1,251	\$964
Revenue Collected During FY 07:	\$7,104,308	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$6,240,207	\$2,265,573	\$984,738
Per Capita Revenue:	\$307	\$425	\$269
Per Capita Expenditures:	\$270	\$382	\$256
Operating Income (loss):	\$864,101	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	243.63%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$15,202,805	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$658	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rosemont Village**

Unit Code: **016/505/32**

County: **COOK**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$181,026,803

Equalized Assessed Valuation:

\$823,541,604

Population:

3,993

Employees:

Full Time:

174

Part Time:

1,113

Salaries Paid:

\$22,927,171

Blended Component Units

Number Submitted = 5

Chicagoland Pops Orchestra Commission

Public Safety Officers' Pension Fund

Rosemont Convention Bureau

Village of Rosemont Business Development Com

Village of Rosemont Museum Commission

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$52,358,418	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$13,113	\$504	\$352
Revenue Collected During FY 07:	\$55,608,381	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$36,415,611	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$13,926	\$705	\$543
Per Capita Expenditures:	\$9,120	\$667	\$526
Revenues over (under) Expenditures:	\$19,192,770	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	227.29%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$82,768,000	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$20,728	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,802,962	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$135,965,473	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$286,242,722	\$7,233,139	\$1,769,840
Per Capita Debt:	\$71,686	\$1,147	\$512
General Obligation Debt over EAV:	18.45%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$174,851,664	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$43,790	\$1,251	\$964
Revenue Collected During FY 07:	\$52,690,456	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$55,031,776	\$2,265,573	\$984,738
Per Capita Revenue:	\$13,196	\$425	\$269
Per Capita Expenditures:	\$13,782	\$382	\$256
Operating Income (loss):	-\$2,341,320	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	318.56%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$175,311,000	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$43,905	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roseville Village**

Unit Code: **094/030/32**

County: **WARREN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$736,600

Equalized Assessed Valuation:

\$7,426,138

Population:

1,083

Employees:

Full Time:

2

Part Time:

12

Salaries Paid:

\$92,502

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$550,759	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$509	\$504	\$352
Revenue Collected During FY 07:	\$250,209	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$240,685	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$231	\$705	\$543
Per Capita Expenditures:	\$222	\$667	\$526
Revenues over (under) Expenditures:	\$9,524	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	232.79%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$560,283	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$517	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$344,630	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$215,653	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$520,935	\$7,233,139	\$1,769,840
Per Capita Debt:	\$481	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,526,584	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,410	\$1,251	\$964
Revenue Collected During FY 07:	\$271,229	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$217,292	\$2,265,573	\$984,738
Per Capita Revenue:	\$250	\$425	\$269
Per Capita Expenditures:	\$201	\$382	\$256
Operating Income (loss):	\$53,937	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	727.37%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,580,521	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,459	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rosiclare City

Unit Code: 035/020/30

County: HARDIN

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,330,000

Equalized Assessed Valuation:

\$4,518,492

Population:

1,213

Employees:

Full Time:

6

Part Time:

5

Salaries Paid:

\$277,030

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$233,305	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$192	\$504	\$352
Revenue Collected During FY 07:	\$374,612	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$400,459	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$309	\$705	\$543
Per Capita Expenditures:	\$330	\$667	\$526
Revenues over (under) Expenditures:	-\$25,847	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	51.81%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$207,458	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$171	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$99,491	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$198,996	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$479,304	\$7,233,139	\$1,769,840
Per Capita Debt:	\$395	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$830,250	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$684	\$1,251	\$964
Revenue Collected During FY 07:	\$331,478	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$429,037	\$2,265,573	\$984,738
Per Capita Revenue:	\$273	\$425	\$269
Per Capita Expenditures:	\$354	\$382	\$256
Operating Income (loss):	-\$97,559	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	170.78%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$732,691	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$604	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rossville Village**

Unit Code: **092/090/32**

County: **VERMILION**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,756,570

Equalized Assessed Valuation:

\$7,869,602

Population:

1,176

Employees:

Full Time:

6

Part Time:

14

Salaries Paid:

\$229,151

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	-\$117,383	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	-\$100	\$504	\$352
Revenue Collected During FY 07:	\$364,409	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$414,855	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$310	\$705	\$543
Per Capita Expenditures:	\$353	\$667	\$526
Revenues over (under) Expenditures:	-\$50,446	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	-40.45%	92.67%	70.72%
Ending Fund Balance for FY 07:	-\$167,829	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	-\$143	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$81,449	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$196,000	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$367,273	\$7,233,139	\$1,769,840
Per Capita Debt:	\$312	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,148,338	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,827	\$1,251	\$964
Revenue Collected During FY 07:	\$1,359,026	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,203,709	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,156	\$425	\$269
Per Capita Expenditures:	\$1,024	\$382	\$256
Operating Income (loss):	\$155,317	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	191.38%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,303,655	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,959	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Round Lake Village**

Unit Code: **049/160/32**

County: **LAKE**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$42,847,900

Equalized Assessed Valuation:

\$377,475,750

Population:

16,572

Employees:

Full Time:

58

Part Time:

5

Salaries Paid:

\$3,063,317

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,260,415	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$438	\$504	\$352
Revenue Collected During FY 07:	\$9,302,234	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$8,917,237	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$561	\$705	\$543
Per Capita Expenditures:	\$538	\$667	\$526
Revenues over (under) Expenditures:	\$384,997	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	78.87%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$7,032,584	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$424	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,785,224	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$5,940,832	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$18,582,886	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,121	\$1,147	\$512
General Obligation Debt over EAV:	4.24%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$33,405,581	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,016	\$1,251	\$964
Revenue Collected During FY 07:	\$4,170,526	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,721,575	\$2,265,573	\$984,738
Per Capita Revenue:	\$252	\$425	\$269
Per Capita Expenditures:	\$225	\$382	\$256
Operating Income (loss):	\$448,951	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	1206.03%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$44,883,295	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,708	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Round Lake Beach Village**

Unit Code: **049/165/32** County: **LAKE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,090,399**

Equalized Assessed Valuation: **\$393,609,581**

Population: **28,253**

Employees:

Full Time: **92**

Part Time: **7**

Salaries Paid: **\$5,123,100**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,714,986	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$202	\$409	\$353
Revenue Collected During FY 07:	\$12,396,246	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$11,192,910	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$439	\$860	\$843
Per Capita Expenditures:	\$396	\$825	\$810
Revenues over (under) Expenditures:	\$1,203,336	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	62.28%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$6,970,605	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$247	\$413	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,951,891	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$5,730,421	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$31,137,447	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,102	\$1,242	\$972
General Obligation Debt over EAV:	4.23%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$11,646,319	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$412	\$1,159	\$985
Revenue Collected During FY 07:	\$4,120,339	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$4,056,848	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$146	\$296	\$246
Per Capita Expenditures:	\$144	\$270	\$220
Operating Income (loss):	\$63,491	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	301.78%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$12,242,830	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$433	\$1,224	\$993

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Round Lake Heights Village**

Unit Code: **049/170/32** County: **LAKE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,760,500**

Equalized Assessed Valuation: **\$46,590,119**

Population: **2,773**

Employees:

Full Time: **7**

Part Time: **9**

Salaries Paid: **\$453,409**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$840,555	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$303	\$504	\$352
Revenue Collected During FY 07:	\$1,035,469	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$806,895	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$373	\$705	\$543
Per Capita Expenditures:	\$291	\$667	\$526
Revenues over (under) Expenditures:	\$228,574	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	132.50%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,069,129	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$386	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$147,446	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$909,039	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$332,666	\$7,233,139	\$1,769,840
Per Capita Debt:	\$120	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,950,310	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,064	\$1,251	\$964
Revenue Collected During FY 07:	\$580,309	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$625,025	\$2,265,573	\$984,738
Per Capita Revenue:	\$209	\$425	\$269
Per Capita Expenditures:	\$225	\$382	\$256
Operating Income (loss):	-\$44,716	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	508.14%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,175,994	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,145	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roxana Village**

Unit Code: **057/100/32** County: **MADISON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,192,502**

Equalized Assessed Valuation: **\$85,746,134**

Population: **1,547**

Employees:

Full Time: **23**

Part Time: **9**

Salaries Paid: **\$1,282,568**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,047,297	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,323	\$504	\$352
Revenue Collected During FY 07:	\$2,919,495	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,622,845	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,887	\$705	\$543
Per Capita Expenditures:	\$1,049	\$667	\$526
Revenues over (under) Expenditures:	\$1,296,650	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	206.05%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,343,947	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$2,162	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$8,733,923	\$1,531,542	\$755,160

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$237,500	\$7,233,139	\$1,769,840
Per Capita Debt:	\$154	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,270,777	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,114	\$1,251	\$964
Revenue Collected During FY 07:	\$663,950	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$639,072	\$2,265,573	\$984,738
Per Capita Revenue:	\$429	\$425	\$269
Per Capita Expenditures:	\$413	\$382	\$256
Operating Income (loss):	\$24,878	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	515.69%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,295,655	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,130	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Royal Village**

Unit Code: **010/085/32**

County: **CHAMPAIGN**

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$78,900

Equalized Assessed Valuation:

\$5,744,619

Population:

279

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$4,860

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$98,694	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$354	\$626	\$410
Revenue Collected During FY 07:	\$97,716	\$238,534	\$106,702
Expenditures During FY 07:	\$71,802	\$214,348	\$98,263
Per Capita Revenue:	\$350	\$560	\$265
Per Capita Expenditures:	\$257	\$503	\$242
Revenues over (under) Expenditures:	\$25,914	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	173.54%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$124,608	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$447	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,103	\$34,107	\$
Total Unrestricted Net Assets:	\$92,505	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$13,251	\$367,655	\$31,000
Per Capita Debt:	\$47	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$65,835	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$236	\$2,082	\$714
Revenue Collected During FY 07:	\$26,495	\$192,670	\$73,226
Expenditures During FY 07:	\$26,090	\$188,012	\$78,194
Per Capita Revenue:	\$95	\$488	\$184
Per Capita Expenditures:	\$94	\$486	\$201
Operating Income (loss):	\$405	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	253.89%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$66,240	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$237	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Royal Lakes Village**

Unit Code: **056/092/32**

County: **MACOUPIN**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$300,000

Equalized Assessed Valuation:

\$838,593

Population:

200

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$19,493

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$9,312	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$47	\$626	\$410
Revenue Collected During FY 07:	\$59,330	\$238,534	\$106,702
Expenditures During FY 07:	\$57,851	\$214,348	\$98,263
Per Capita Revenue:	\$297	\$560	\$265
Per Capita Expenditures:	\$289	\$503	\$242
Revenues over (under) Expenditures:	\$1,479	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	30.03%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$17,375	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$87	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,367	\$34,107	\$
Total Unrestricted Net Assets:	\$12,018	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$151,105	\$367,655	\$31,000
Per Capita Debt:	\$756	\$785	\$104
General Obligation Debt over EAV:	18.02%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,828,713	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$9,144	\$2,082	\$714
Revenue Collected During FY 07:	\$128,228	\$192,670	\$73,226
Expenditures During FY 07:	\$109,604	\$188,012	\$78,194
Per Capita Revenue:	\$641	\$488	\$184
Per Capita Expenditures:	\$548	\$486	\$201
Operating Income (loss):	\$18,624	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1679.46%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,840,753	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$9,204	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Royalton Village**

Unit Code: **028/045/32**

County: **FRANKLIN**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,813,752

Equalized Assessed Valuation:

\$3,705,081

Population:

1,100

Employees:

Full Time:

6

Part Time:

21

Salaries Paid:

\$167,996

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$557,394	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$507	\$504	\$352
Revenue Collected During FY 07:	\$681,370	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$740,072	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$619	\$705	\$543
Per Capita Expenditures:	\$673	\$667	\$526
Revenues over (under) Expenditures:	-\$58,702	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	67.38%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$498,692	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$453	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	-\$23,651	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$169,656	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$412,287	\$7,233,139	\$1,769,840
Per Capita Debt:	\$375	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,800,113	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,636	\$1,251	\$964
Revenue Collected During FY 07:	\$426,425	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$300,362	\$2,265,573	\$984,738
Per Capita Revenue:	\$388	\$425	\$269
Per Capita Expenditures:	\$273	\$382	\$256
Operating Income (loss):	\$126,063	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	641.28%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,926,176	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,751	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ruma Village**

Unit Code: **079/060/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$270,295

Equalized Assessed Valuation:

\$2,649,765

Population:

260

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$40,170

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$103,691	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$399	\$626	\$410
Revenue Collected During FY 07:	\$165,284	\$238,534	\$106,702
Expenditures During FY 07:	\$103,054	\$214,348	\$98,263
Per Capita Revenue:	\$636	\$560	\$265
Per Capita Expenditures:	\$396	\$503	\$242
Revenues over (under) Expenditures:	\$62,230	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	155.95%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$160,716	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$618	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,302	\$34,107	\$
Total Unrestricted Net Assets:	\$160,716	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$230,000	\$367,655	\$31,000
Per Capita Debt:	\$885	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$888,006	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,415	\$2,082	\$714
Revenue Collected During FY 07:	\$131,340	\$192,670	\$73,226
Expenditures During FY 07:	\$119,577	\$188,012	\$78,194
Per Capita Revenue:	\$505	\$488	\$184
Per Capita Expenditures:	\$460	\$486	\$201
Operating Income (loss):	\$11,763	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	752.46%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$899,769	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,461	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rushville City**

Unit Code: **084/025/30**

County: **SCHUYLER**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,419,269

Equalized Assessed Valuation:

\$22,821,391

Population:

3,212

Employees:

Full Time:

20

Part Time:

20

Salaries Paid:

\$866,715

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,211,356	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$377	\$504	\$352
Revenue Collected During FY 07:	\$1,440,523	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,276,651	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$448	\$705	\$543
Per Capita Expenditures:	\$397	\$667	\$526
Revenues over (under) Expenditures:	\$163,872	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	106.55%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,360,228	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$423	\$558	\$387

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$502,287	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$857,941	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,924,234	\$7,233,139	\$1,769,840
Per Capita Debt:	\$910	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,874,614	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,829	\$1,251	\$964
Revenue Collected During FY 07:	\$1,265,472	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,043,870	\$2,265,573	\$984,738
Per Capita Revenue:	\$394	\$425	\$269
Per Capita Expenditures:	\$325	\$382	\$256
Operating Income (loss):	\$221,602	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	585.44%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,111,216	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,903	\$1,346	\$983

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Russellville Village

Unit Code: 051/025/32

County: LAWRENCE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$15,780

Equalized Assessed Valuation:

\$282,049

Population:

117

Employees:

Full Time:

9

Part Time:

Salaries Paid:

\$3,860

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$9,286	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$79	\$626	\$410
Revenue Collected During FY 07:	\$17,542	\$238,534	\$106,702
Expenditures During FY 07:	\$12,835	\$214,348	\$98,263
Per Capita Revenue:	\$150	\$560	\$265
Per Capita Expenditures:	\$110	\$503	\$242
Revenues over (under) Expenditures:	\$4,707	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	109.02%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$13,993	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$120	\$673	\$447

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$8,301	\$30,438	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rutland Village**

Unit Code: **050/095/32**

County: **LASALLE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$270,650

Equalized Assessed Valuation:

\$1,566,424

Population:

354

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$18,798

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$165,179	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$467	\$626	\$410
Revenue Collected During FY 07:	\$94,549	\$238,534	\$106,702
Expenditures During FY 07:	\$59,718	\$214,348	\$98,263
Per Capita Revenue:	\$267	\$560	\$265
Per Capita Expenditures:	\$169	\$503	\$242
Revenues over (under) Expenditures:	\$34,831	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	336.30%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$200,833	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$567	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,473	\$34,107	\$
Total Unrestricted Net Assets:	\$170,360	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$75,000	\$367,655	\$31,000
Per Capita Debt:	\$212	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$420,911	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,189	\$2,082	\$714
Revenue Collected During FY 07:	\$68,984	\$192,670	\$73,226
Expenditures During FY 07:	\$78,194	\$188,012	\$78,194
Per Capita Revenue:	\$195	\$488	\$184
Per Capita Expenditures:	\$221	\$486	\$201
Operating Income (loss):	-\$9,210	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	525.46%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$410,878	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,161	\$2,098	\$743